

- a) 4000 pounds in relation to unpaid car allowance;
 - b) Nearly 1000 pounds in relation to unpaid expenses.
3. I heard oral evidence from the Claimant on his own behalf and Mr. Foster on behalf of the Respondent. I also considered such written statements as were tendered and carefully considered the parties' closing submissions.
 4. The Claimant was employed between 20 October 2016 and 27 August 2017. He was initially engaged as a Cleaning Operative and I have seen within the bundle the Claimant's original contract of employment although it does not appear to have been signed.
 5. On 29 March 2017 Lynn Simpson was looking to recruit for the vacant position of Business Manager for the Midlands. I have seen the Internal Vacancy Request Form which shows that Ms. Simpson herself had been the previous person in this role and her salary was 27,000 pounds plus car allowance. Further down that document it is indicated that a company car or a car allowance would be provided for the new person taking on the job.
 6. On 9 April 2017 Ms. Simpson emails Mr. Blamires in relation to the position indicating that it is the Claimant who she wishes to appoint and that "he will require a car allowance as he will be using his own car". On 10 April in response to some questions from HR Ms. Simpson states inter alia, that the Claimant's salary was 24,000 pounds plus car allowance.
 7. There was further discussions about induction and start dates in the new roles and on 19 April 2017 Ms. Cook from HR write to Ms. Simpson saying "with regards to the car allowance the amount will have to be signed off with Sandra Burrell" which in turn leads Ms. Simpson to ask what the level of car allowance is with Ms. Burrell. I have not seen an answer to that email.
 8. On the same date the Claimant signed a document headed Colleague Personal Terms in which there is reference to a salary of 24,000 pounds which is consistent with earlier emails but there is no reference in that document to any car allowance. I was not told whether that document existed before the emails referred to in the paragraph before the emails or not. I find however that it was and it was what caused the emails re car allowance to be made so that the appropriate figure could be obtained. In addition on that document is a reference to the means by which the Claimant was entitled to claim personal expenses.

9. On 31 July 2017 the Claimant was given 4 weeks' notice and it was made clear that his final date of employment would be 27 August 2017. After the holiday he was on he would not be required to return to work and in essence he was placed on garden leave. An issue arose in relation to the Claimant returning work items in his possession.
10. I shall deal with the expenses claims first. It is clear to me that the Claimant was entitled to be paid his expenses in a timely fashion. I have seen the claims that were put in and they would appear unremarkable and indeed the Respondent did not take issue with them. I continue therefore on the footing that the Claimant is entitled pursuant to his contract to be reimbursed for those sums.
11. During the time that the Claimant was in his new role he sent in 4 expense claims as follows:

April	312.05
May	757.25
June	738.30
July	770.50

The total sum to be reimbursed was 2,578.10 pounds.
12. The non-payment of expenses was causing difficulty for the Claimant and he raised the issue by an email on 17 July. On 18 July the Claimant was paid 757.25 which equated to May's expenses and was then paid a further 1000 pounds on 21 July 2017. If those sums were paid for expenses then that would have left outstanding at that point the sum of 50.35. It is accepted that the balancing figure was paid on 15 August 2017.
13. The Claimant asserted that in actual fact the 1000 pound payment was not in lieu of expenses but was for work that he had undertaken in January / February 2018. The Claimant was asked questions relating to precisely what work he had done and where. He was, in my view, unable to provide satisfactory answers and I find that the 1000 pounds paid in August was not for unspecified work done earlier in the year and was indeed an interim payment that covered the vast majority of his outstanding expenses at that time.
14. I was told and the Claimant accepted that a payment of 770.50 was made to him on 19 April 2018 (along with other payments). In those circumstances whilst it is clear that at the point of issue of this claim the Respondent was in breach of contract in respect of the non-payment of properly incurred business expenses to the tune of 770.50 they have

now paid compensation which satisfies that claim and nothing more is payable in respect thereof.

15. I now move onto the Car Allowance. The Claimant asserted in evidence that he was due 4000 pounds in respect of the same because Ms. Simpson had told him that it would be paid up front in a single lump sum. The questions for me to consider are as follows:
- a) Was there a binding agreement that the Claimant would be paid a car allowance?
 - b) If so how much was due to be paid pursuant to the agreement?
16. The evidence is not entirely satisfactory and so I am going to have to do the best I can from the information I have. I am entirely satisfied from what I have written above that when the Claimant was promoted he was entitled to be paid a car allowance. Although the definitive terms have not been placed in writing I am satisfied that the figure discussed was 4,000 pounds. That accords with what Ms. Simpson received and I can see no reason at all why the Claimant would be paid more especially taking into account his lower salary.
17. The only issue to be considered is whether or not the Claimant was offered a lump sum of 4,000 pounds payable immediately or whether that was an annual figure to be paid pro rata on a monthly basis. I consider it highly unlikely that it would have been paid as a lump sum at the start and a monthly apportionment would fit in far more closely to schemes that I have seen in many organisations that I have dealt with both sitting as a part time Judge and as a barrister. In fact the Claimant asserted in his evidence that his car allowance was to be 8,000 pounds which was a 4,000 pound up- front payment and then the remainder paid quarterly. I can see no logical basis for such a payment especially as the emails tends to show that this was a cost conscious company.
18. I did not accept the Claimant's evidence I considered that it was inherently unlikely that a car allowance of one third of the Claimant's salary would be paid. I considered that he would be entitled to 4,000 pound apportioned pro rata and it was also clear to me that at the date of issue of this claim the Respondent was in breach of contract. The document appointing him was signed on 19 April 2017 and his effective date of termination was approximately 18.5 weeks later. An annual car allowance of 4,000 pounds is 333.33 pcm or 76.92 per week. A gross sum should have been paid to the Claimant of 1,423.02 in relation to his car allowance and this sum would have been taxable. I have been told and it is agreed that a sum of 2,000 pounds was paid in April 2018

in purported settlement of the sums outstanding and clearly that exceeds the compensation that was due in respect of this head of claim and so there is no sum due and owing.

19. It is highly unfortunate that the Respondent failed to comply with their contractual obligations whilst the Claimant was working for them both in terms of the later payment of the expenses and the non- payment of the car allowance.

Employment Judge Self

21 November 2018