



# EMPLOYMENT TRIBUNALS

**Claimant**  
Mr. R. Izadi

**Respondent**  
Green Pearl Trading Ltd

v

**Heard at:** Watford

**On:** 11 and 12 July 2019  
23 September 2019  
4 November 2019

**Before:** Employment Judge Heal

## Appearances

**For the Claimant:** in person

**For the Respondent:** Mr Hendley consultant.

## JUDGMENT

1. The complaints of unfair dismissal and unauthorised deductions from wages are not well founded and are dismissed.
2. The respondent is in breach of contract in that it dismissed the claimant without notice and the claimant is entitled to **£1453.15 gross** compensation.
3. The claim for unpaid accrued holiday pay is well founded and the respondent shall pay the claimant **£204 gross**.
4. The provisional remedies hearing listed in May 2020 to calculate compensation for unfair dismissal and unauthorised deductions from wages is vacated.
5. On or before **11 November 2019** the respondent shall notify the tribunal and the claimant of its up to date address.

## REASONS

1. By a claim form presented on 28 February 2018 the claimant made complaints of unfair dismissal, breach of contract (lack of notice), unpaid annual leave and unpaid wages.
2. I have had the benefit of an agreed bundle running initially to 144 pages.
3. The respondent produced page 50A on the first morning of the hearing. The claimant objected to my receiving that in evidence. He says he had never seen that letter: it was never sent to him. I decided that I could not resolve that issue without hearing evidence about it, which was best dealt with as

part of cross examination. I included it in the bundle therefore with a view to ruling on its authenticity if necessary at a later stage.

4. Having had time to reflect, the respondent did not object to page 145 and pages 146 to 155 being added to the bundle.
5. There were a number of translations from Farsi into English in the bundle: the parties confirmed that those were agreed.
6. The claimant told me that he had a recording of the events of 1 February on his mobile telephone which he wished to use in evidence. This had not been disclosed to the respondent. It proved impossible for the recording to be played to Mr Hendley during the break and it was not possible either for the recording to be played in the tribunal without the claimant downloading it to his USB port. So, we left that matter until the second day, to give the claimant a chance to do that.
7. It appeared that there were also some text messages undisclosed but those related to an incident in March or April, which did not seem to me to be of relevance.

8. I heard oral evidence from the following witnesses in this order:

Mr Reza Izadi, the claimant;  
Mr Ahmad Zadi, managing director;  
Mr Reza Adivi, warehouse assistant,  
Mr. Ahmad Riazi (aka 'Ardavan') warehouse assistant;  
Mr Mohammad Haghaniat, owner of the respondent company.

9. Each of those witnesses gave evidence in chief by means of a prepared typed witness statement and then the witness was cross examined and re-examined in the usual way.
10. The issues were identified by EJ Bedeau at a preliminary hearing on 20 September 2018. I sought clarity about those issues on the first morning of this hearing. I now understand the issues to be as follows:

*Public Interest Disclosures*

- 10.1 Did the claimant say or write the following:

(This is what the claimant told me at the outset of the hearing.) The claimant says that he called HMRC several times or at least twice, although sometimes he could not reach them. The last call was on 26 January 2018 when he successfully telephoned HMRC on call reference RQST2983837 and told HMRC that the respondent was '*doing the wrong things in their company*'. He said that the respondent has '*two companies at one place and different bank accounts in different names, with the same owner*'. He said that the respondent was making duplicate companies and sometimes they asked him to make invoices in a different name. He said that '*everything was wrong, the respondent paid less taxes, they put wrong expenses to show that their profit was less and didn't pay tax as they had to.*'

10.2 In any or all of these, was information disclosed which in the claimant's reasonable belief tended to show one of the following?

10.2.1 A person had failed to comply with a legal obligation to which he was subject;

10.2.2 Or that any of those things were happening or were likely to happen, or that information relating to them had been or was likely to be concealed?

10.3 If so, did the claimant reasonably believe that the disclosure was made in the public interest?

10.4 If so, was that disclosure made, to:

a prescribed person within the requirements of section 43f of the 1996 Act?

10.5 If not, pursuant to section 43G of the 1996 Act, was it made in circumstances where:

10.5.1 the claimant reasonably believed that the relevant failure fell within any description of matters in respect of which the person is so prescribed; and

10.5.2 the claimant reasonably believed that the information disclosed and any allegation contained in it were substantially true,

and where:

10.5.3 it was likely that he would be subject to a detriment by the employer or

10.5.4 that evidence would be concealed by the employer if the disclosure was made to him, or

10.5.5 the employer had failed to respond appropriately to an earlier disclosure, or:

10.6.1 Did the disclosure relate to an exceptionally serious failure (section 43H)?

If so,

1. was it made in good faith;
2. did the claimant reasonably believe that the information disclosed and any allegation contained in it was substantially true;
3. was it made other than for personal gain, and
4. was it reasonable in all of the circumstances to make the disclosure?

### *Dismissal*

11. Was the claimant dismissed? He says that he went to the office on 1 February 2018 and was told by Mr. Ahmad and Mr. Haghaniat that he was not an employee anymore. They took his email of 29 January 2018 as a resignation. The respondent says that the claimant resigned.

12. If the claimant was dismissed, was the making of any proven protected disclosure the principal reason for the dismissal?
  - 12.1 The claimant did not have at least two year's continuous employment.
  - 12.2 Therefore, the burden is on the claimant to show jurisdiction and so to prove that the reason, or if more than one the principal reason for the dismissal was the protected disclosure(s).
13. If there was an unfair dismissal, did the claimant contribute to his dismissal by culpable conduct, in that he sent an email on 29 January saying that he was not prepared to continue working under the existing conditions?
14. What is the percentage chance of a not automatically unfair dismissal in any event?

*Unauthorised deductions from wages.*

15. EJ Bedeau records this issue as relating to one week's wages. The claimant says this is incorrect.
16. He says that he was not paid for the first month when he was 'training.' This was from 25 October to 25 November 2017. He should have been paid for that month; he says.
17. For the rest of November and for December, the claimant says that the respondent paid him for part time work but should have paid him for full time work.

*Unpaid annual leave*

- 18.1 What was the claimant's leave year?
- 18.2 How much of the leave year had elapsed at the effective date of termination?
- 18.3 In consequence, how much leave had accrued for the year under regulations 13 and 13A?
- 18.4 How much paid leave had the claimant taken in the year?
- 18.5 How many days remain unpaid?
- 18.6 What is the relevant net daily rate of pay?
- 18.7 How much pay is outstanding to be paid to the claimant?

*Breach of contract*

19.1 To how much notice was the claimant entitled?

19.2 Was he dismissed without notice?

19.3 If so, to how much compensation is he entitled?

*Credit*

20. I regret that I have not found the claimant a reliable witness. His case appears to have expanded over time. There have been substantial differences between the case he has presented to me in oral evidence and the documents he wrote when events were unfolding.

21. The following are examples of his evidence:

22. The claimant told me that he was not paid at all by the respondent - by agreement because he was training - between 25 October 2017 when he started work and 25 November 2017. However, he sent a text dated 15 November 2017 to Mr Ahmad Zadi in which he says,

*'My remaining salary for the last 3 days amounts to £170'*

23. This is consistent with the claimant holding an expectation at that time to be paid for 3 days each of 8 hours at £7.50 per day and it is inconsistent with the claimant's case that the respondent said it would not pay him at all for this period because he was training.

24. The claimant made serious allegations of wrongdoing by the respondent but his evidence about this was imprecise and showed signs of exaggeration. So, for example he referred to a 'famous' customer buying goods worth more than £1.5 million per year without this being accounted for or tax being paid on it. However, later, the claimant could not name the 'famous person' and, when questioned, did not know why he had thought the person was famous. When pressed he could not remember why he thought the figure was £1.5 million or where he saw the information.

25. The claimant asserted that a document was a 'fake' because, he said, the respondent had taken his signature from another document in the bundle and embedded it in the false document. However, although I am not a handwriting expert, ordinary careful examination showed that the two signatures were not identical, as they would be had one been taken as a copy from the other.

26. The claimant wrote an email to the respondent dated 29 January 2018 which in some respects is not consistent with his case as now advanced. In particular he does not say in his email that he was not paid *at all* for one month from 25 October; he says that he was paid for 16 hours per week. He also gave me oral evidence in detail about his last day of work on which he was asked to perform heavy work in a cold chiller and was off sick with a cold from 26 January to 29 January as a result. Yet he makes no

mention of this work at low temperature and consequent illness as the cause of his absence and the cause of his wanting to stop heavy work in his email of 29 January. I would have expected him to mention it at the time, had it been the case.

27. Having said that, I do not find the respondent's witnesses entirely reliable either. The respondent's own case is also that the claimant's actual work did not start until 24 November after a training period, yet it is clear from the email of 15 November that the relationship was one of work for pay, before that. It may be that there are matters lying behind the evidence that I have not been told, or told fully, by either party, but I have to reach a decision on the evidence before me. In general, however, where there are disputes between the claimant's evidence and that of the respondent's witnesses, I prefer the evidence of the respondent. I do not feel able to rely on the claimant's uncorroborated evidence.

### *Chronology*

28. The evidence in this case has been changeable and often confusing. Making findings of fact has not been helped by interruptions and confrontational behaviour by the parties or by the scarcity of reliable documents or objectively verifiable records of payments made. It has been impossible to make entirely coherent sense of the oral evidence, claims, documents and agreements. Nonetheless I have made findings of fact on the balance of probabilities.

29. This means that I do not have a fool proof method of discovering truth. I have to listen to and read the evidence placed before me by the parties and to decide, on balance, what is more likely to have happened than not.

30. The respondent runs a wholesale and distribution business.

31. The claimant saw an advertisement for a job with the respondent on the internet and applied for it successfully. I have not seen that advert.

32. The claimant began work for the respondent on 25 October 2017.

33. I accept that the contract given by the respondent to the claimant at the outset of his employment was the one made on 23 October 2017 at page 32 of my bundle. The claimant has said that this is a false document because he says the signature has been 'embedded' in it from another document at page 54. As I have said above, without being an expert, I can see that the two signatures are similar, but they are not identical.

34. By the express terms of this contract, the claimant was employed by the respondent as a warehouse assistant. (The contract describes the claimant as a worker, but the respondent has explicitly not asserted that he was only a worker and not an employee.) His duties are said in the contract to consist of '*office related work such as admin, finance and marketing. Also, manual labour of moving goods either physically or with machinery. These duties may change or develop over time.*'

35. The claimant's first day of service is said by the contract to be 1 November 2017.

Clause 5.1 says, '*The organisation requests that the worker work such days and hours as required by the organisation and agreed from time to time between the organisation and the worker. ...*

Clause 5.2 *The organisation will employ the worker on a casual basis and has no obligation to provide the worker with any set or minimum hours or days of work, nor any minimum periods of work.*

Clause 5.3 *Likewise the worker has no obligation to accept any offer to work made by the organisation at any time.*

Clause 11 holidays: *The worker is allowed 30 days off a year.*

Clause 14 says, '*If the worker for any reason decides to no longer work at Green Pearl trading LTD, therefore they must provide a formal notice to the management at least 30 days in advance. If the worker does not provide notice 30 days before, subsequently Green Pearl trading LTD has all rights to no longer pay the worker any salary that is due to the worker from the day they are no longer working.*'

36. The holiday clause is repeated twice in the contract. I agree with the claimant that this is odd, but he does appear to have signed the document at the bottom of each page. On balance it is more likely that the repeated clause is present by a mistake which was not picked up, even by the claimant, at the time, than that it is evidence of forgery.

37. By email, dated 15 November 2017 and written in Farsi, the claimant wrote to Mr Zadi apologising that he had not reached the respondent's standards. He said that his remaining salary for the last three days amounted to £170 and asked Mr Zadi to give it to 'Ardavan', that is, Mr Riazi. The tenor of the email is that he is proposing to leave because he feels unable to meet the standards of work expected.

38. The claimant accepted that the English translation of the email in the bundle at page 37 was accurate.

39. The claimant made no mention in this email of a lack of pay, and indeed it is clear that he had an expectation of payment.

40. Mr Zadi's reply mentions a suggestion of a '*salary rise*' which somehow made the claimant, '*give in*'. This too suggests that the claimant was being paid a salary. There will, on the balance of probability, have been a salary, to be susceptible to a '*rise*'.

41. It appears however that the claimant was persuaded to stay with the respondent and continue working.

42. I accept Mr Zadi's evidence that the claimant was trained from 25 October to 1 November. I find that he was paid during that period.

43. On 1 November the claimant became a 'fully fledged employee'.

44. The 15 November email is some, but not conclusive evidence, that the claimant was working for more the 16 hours a week, at least at that point.

45. By email dated 11 December 2017, a housing benefit officer, Somera Kauser wrote to the claimant saying that she had suspended his housing benefit payments from 4 December 2017 because she required additional information. In particular, she asked for his original contract of employment which confirmed his name and job title, his employee number and start date, his weekly contracted hours and hourly rate of pay.

46. By email dated 15 December 2017 from the respondent's sales email address an unnamed sender sent the claimant an email saying,

*'Here is your contract, check the attachment please.'*

47. The attachment is a different employment contract and is the document appearing at page 52 of my bundle. The claimant says that this is his correct contract. The respondent disagrees. In this contract the parties agree a wage of £7.50 per hour for 16 hours per week. The claimant's period of service is said to start on 27 November 2017 and the claimant's work is described as 'admin.:

*'the worker's work description and duties will consist of the following, office related work such as admin, finance and marketing. Also, manual labour of moving goods either physically or with machinery. These duties may change or develop over time.'*

48. I accept that this is a document produced to present to the housing benefit office. The true agreement between the parties however is the document at page 32 of my bundle.

49. By email dated 26 December 2017, the claimant wrote to Mr Zadi in Farsi saying,

*'Hello dear Ahmad Agha.*

*Please pay this month's £520 into this account. I think by the end of the month I will owe you £22.'*

50. The claimant then gives some bank details.

51. On 27 December 2017, Mr Zadi replied, also in Farsi:

*'I've paid it into your account and you don't have to pay the remainder. That's for the several hours you spent working on the website at home.'*

52. If the claimant was being paid for 16 hours per week at £7.50 per hour, then that would yield £520 per month.

(16 x £7.50 = £120. X 52 = £6,240 /12 = £520.)



53. I note that there is no complaint by the claimant here of underpayment. On the contrary, he took the view that he owed the respondent money.

54. Given the claimant's assertive conduct in this hearing, I consider that if he really believed he was being underpaid at the time, he would not have let it pass. Instead, he thanked Mr Zadi for his kindness.

55. At some point in about December 2017 the claimant had a discussion with his colleagues, Mr Riazi and Mr Adivi about reporting the respondent to HMRC. He suggested to them that they would have a share of the 'money he got' as a result of making the report. On about 28 or 29 December 2018 those colleagues passed the information on to Mr Haghaniat. I accept that this information came from the claimant's colleagues and not from a recording in the office.

56. Nonetheless after this, at the claimant's request Mr Haghaniat increased the claimant's pay to £8.50 per hour and his hours to full time hours. The claimant in fact worked full time (40 hours a week) at that rate in January until 25 January when he stopped going to work.

57. As a result of the information from the claimant's colleagues however, Mr Haghaniat decided that he did not want the claimant working on the computer in the office any longer and told him to work in the warehouse. He did this because he did not want the claimant taking copies of his personal information. He no longer trusted the claimant with the computer.

58. The claimant did not like working in the warehouse.

59. He did not go to work on 25 January 2018. The respondent did not hear from him until he sent an email on 29 January 2018 (set out below).

#### *Disclosures*

60. On 26 January 2018 the claimant telephoned HMRC. HMRC gave him a number: RQST2983837. There is no record of what was said in that call. On balance I find that this is the only time the claimant successfully contacted HMRC. He had discussed doing it earlier with his colleagues, but on balance I find that if the claimant had in fact successfully contacted HMRC before this, he would have been given a number on those occasions too.

61. Given the extent to which the claimant's evidence on the subject has been vague, has grown and changed I have found it impossible to make clear findings about what he actually said to HMRC on this occasion. I have set this evidence out below. In any event, I do not consider the claimant a sufficiently reliable witness to be able to rely on his uncorroborated evidence. For that reason he has not discharged the burden of proving that he made disclosures, or protected disclosures.

#### *The claimant's evidence about disclosures*

62. In his claim form the claimant states,

*'When I queried the underpayments of wages and also various discrepancies in reporting to HMRC in which I had whistleblown to HMRC I was dismissed in 1<sup>st</sup> February which is an automatic unfair dismissal.'*

63. He gives no details of the disclosures made in his claim form.

64. At the preliminary hearing before EJ Bedeau, the disclosure was recorded as:

*'Whether the claimant had made a qualifying disclosure that the respondent had failed to comply with a legal obligation by not properly recording and sending to her Majesty's Revenue and Customs, correct financial information.'*

65. The claimant's witness statement was signed on 11 July 2019. This statement makes no mention of a disclosure to HMRC. It does say,

*'During my work at the office I noticed many things were wrong in account such as taxes and cash deposit in the bank, expenses and even inventory, for example they bought a car for the company but Mr Ahmad asked me to enter that as an expense when I tried to explain for him that is an asset and not an expense he started to get angry and told me my job is to follow his commands like an army in military.'*

*One day my colleague (Mr Reza Ghanbari) who was warehouse in-charge came to me and ask me about remaining stock in store and I told him that I don't have the current balance on the system and when he asked me why? I explained to him what the goods which we are receiving in store is not the same as what we have in inventory because boss directly entering the inventory from Germany via Internet remote access and the differences made in purpose because he wants to pay less taxes in Germany. That was one of the reasons later my colleague reported me to Mr Ahmad and he decided to put microphone in the office without my knowledge and started recording my all conversation at the office.'*

66. At the outset of this hearing, in order properly to understand the issues, I asked the claimant to clarify what he had said to HMRC and when.

67. He said that he had spoken to HMRC several times or at least twice, by telephone. Sometimes he was unable to get through. The last occasion was 26 January 2018. For this conversation he had a reference number RQST2983837.

68. He said he told HMRC that the respondent was doing wrong things in their company. They had companies at one place. They had different bank accounts in different names, with the same owner. He said that the respondent was making companies and sometimes asking the claimant to make invoices in different names. He said he told HMRC about bribery, that *'everything was wrong'*. He said the respondent paid less taxes and put the wrong expenses to show their profit was less. He said that the respondent tried to swap expenses to avoid tax. He said that there was money laundering and bribery, for example the respondent bought a car and put it as an expense asset. He said that he told HMRC that the respondent did not declare its profit. They did not show a sale to a customer of over £1 million so they did not pay tax.

69. As the claimant gave evidence about these matters, his evidence grew. It was unclear how much of what he said was general complaint about the respondent and how much he claimed he said to HMRC. I am not confident that the claimant was able to distinguish between the two. He told me that he had told HMRC that the respondent faked a car accident in order to cheat an insurance company. He told me about a famous customer who bought goods worth more than 1.5 million per year but the respondent did not account for this and did not pay tax on it. He said he told HMRC about the respondent applying for two loans from the bank using two different companies. He said the respondent picked up labour 'from the road' and paid cash in hand. He said that he told HMRC that the respondent was money laundering by putting cash in the bank and cleaning it. He said he was asked to put money in the bank in sums of £5,000 or £10,000. He said that Mr Zadi was putting more money in the bank than the company was earning.

70. The claimant told me that the respondent was part of a network for the government of Iran in relation to sanctions against Iran. He said that Mr Haghaniat was trying to cheat on tax in Germany on goods exported to the UK. The claimant said that the respondent kept a cat as pest control in the warehouse and every morning there was 'kitten poo' on the food. He said that there were rotten worms around the pistachio nuts because the nuts had expired. He said the respondent asked the workers to roast the nuts and sell them. The claimant said that Mr Haghaniat had an Iranian passport but also a Dominican passport so that he could get a visa to come to the UK.

71. It was difficult to be clear whether these were all matters which the claimant said he had disclosed to HMRC.

### *Termination*

72. By undated email sent on 29 January 2018, the claimant wrote to Mr Zadi saying,

*'Dear Ahmad Zadi,  
(Manager)*

*I'm writing this because I spoke with Citizens Advice regarding my job with you in Green Pearl Trading Limited.*

*I've been advised to write to you and ask you about my work hours and payments.*

*I request you to pay my wages in full same as what we both agreed in the contract per hours to my bank account please.*

*As I work from 25/10/2017 for a one month training and then from 25/11/2017 worked in full-time (30-40 hours a week) but you paid me as my contract just for part-time (16 hours a week). Also you know I spoke with Mr MH Haghaniat (boss) already about that and he accepted to pay me for full-time and £8.50 per hour. He promised me to change my contract from part-time to full-time too.*

*I do agreed to work as my contract as an Administrator not more than 8 hours a day unless you pay extra money (£12 per hour) for over-time. I will not work in the Roasting because of the health& safety problem there and also I won't work with forklift truck as I don't have a licence to do so.*

*I will continue working as my contract says (16 hours a week only) unless you give me a new contract to working full-time so before you change my contract I need to mention*

*that I cannot work like before in the warehouse to load and unload the goods which you force me to do that but still I will continue to do the cleaning and goods delivery same as before.*

*Please let me know about my schedule for the coming month, I can come to warehouse every weekdays from Monday to Friday*

*3 hours daily or*

*4 days a week, 4 hours daily or*

*3 days a week, 5 hours daily or*

*2 days a week, 8 hours daily and when you change my contract to full-time than I will come 5 days a week, 8 hours daily.*

*Look forward to hearing from you.'*

73 The respondent's case is that this was a letter of resignation.

74. When the claimant attended the respondent's office on 1 February 2018 Mr Zadi and Mr Haghaniat told the claimant that he was not employed anymore.

75. The parties gave me a great deal of evidence about the events of 1 February however the only relevant matter about which I have to make findings is that set out in the paragraph above. (The claimant's recording of these events was not relevant to the matters I had to decide.)

76. There is a dispute of fact about whether the respondent actually sent a letter dated 29 January 2018 which purports to accept the claimant's email as a formal resignation. I have found that the claimant did not resign and was dismissed on 1 February, and so I do not have to decide whether this letter was sent.

## ***Analysis***

### *Unpaid annual leave*

77. The respondent does not dispute either that the claimant took no annual leave during the period of his employment or that when his contract terminated, he was not paid for unpaid accrued annual leave.

78. Therefore, this claim is well-founded. There is a dispute however about the hours per week by which it should be calculated.

79. The claimant claims holiday pay on the basis of his working 5 days a week, 40 hours per week, which he says is £500.56.

80. The respondent disputes those hours.

81. The claimant says that he was actually paid £90 in November (at £7.50 per hour) and £520 in December at £7.50 per hour. That is 12 hours in November and 69 hours in December.

82. Since the correspondence shows the claimant accepting that he has been paid in these months, I accept that those pay figures reflect the correct hours.

83. Therefore, I accept Mr Hendley's pro rata approach to the calculation of unpaid holiday pay.

84. I calculate the unpaid annual leave as follows:

85. In November the claimant would have accrued 1/12<sup>th</sup> of 28 days leave = 2.33 days, had he been working full time.

85.1 However, he worked 12 hours out of a possible 160 full time hours.

85.2 So he accrued 0.075 of 2.33 days which is 0.175

85.3 In December he worked 69 out of a possible 160 hours.

85.4 So he accrued 0.43 of 2.33 days which is 1 day

85.6 In January he worked full time for 25 out of 31 days

85.7 So he accrued 0.8 of 2.33 days which is 1.88 days.

85.8 So the claimant accrued 3 days holiday. He took no holiday.

85.9 He is entitled to 3 days accrued unpaid holiday pay at 8 x £8.50 = **£204 gross.**

*Was the claimant dismissed?*

86. I consider that on an objective reading, the claimant's email of 29 January 2018 is not a letter of resignation. In it, the claimant says clearly that he will not do certain types of work and that he will do other work. He makes it clear however that he is expecting his employment to continue.

87. However, respondent regarded it as a letter of resignation and therefore on 1 February 2018 told him that he was no longer an employee. This was the act which terminated the contract of employment.

88. It was the respondent who terminated the contract of employment and therefore the respondent dismissed the claimant.

89. The claimant was dismissed without notice although he was entitled to reasonable notice of dismissal.

*What was the reason for dismissal?*

90. The claimant did not have two years' service. Therefore, the burden of proof is upon him to prove that the tribunal has jurisdiction over his complaint of unfair

dismissal. In these circumstances, it is for the claimant to prove the reason for dismissal because he has to show that he has a right to bring the claim.

91. I have found that the claimant made his telephone call to HMRC on 26 January 2018. I have found the claimant's evidence so unreliable however that I have not been able to make any findings about what he said to HMRC. He has not proved any disclosure.

92. In any event, on the balance of probability I consider that Mr Haghaniat and Mr Zadi genuinely believed that the claimant had resigned because he had made it so clear that he did not want to continue with the work he had been doing and because he had been absent from work on 25 January without communicating with them.

93. Although objectively, I consider that they were mistaken, that is the reason why they terminated his contract.

94. On balance I do not conclude that they terminated the contract because the claimant contacted HMRC on 26 January 2018. Whatever claimant said on that occasion, the respondent did not know that he had made that call. It is clear from my findings of fact that Mr Haghaniat moved the claimant away from computer work and into warehouse work because the claimant had earlier made the suggestion of contacting HMRC. However, the claimant had not at that point made the disclosure to HMRC on which he relies and in any event, this is a claim about his dismissal not about detriment.

95. Once Mr Haghaniat knew about the 'HMRC suggestion', he did not dismiss the claimant but did give him a pay rise and a promise of full-time work. Plainly he thought that the threat to his personal information was sufficiently dealt with by moving the claimant.

96. Although the claimant had suggested to fellow employees that he might contact HMRC about the respondent's activities and although the respondent knew about this, I have found that the claimant did not actually contact HMRC (which is the disclosure he relies on) until 26 January 2018. This cannot have caused the respondent to dismiss him because the respondent did not know about it.

97. Therefore, I find that the claimant has not proved the reason alleged for his dismissal and his complaint of unfair dismissal fails because he does not have two years' service.

*Unauthorised deductions from wages.*

98. The claimant disputes that his pay slips were accurate. I have no reliable records of time sheets or payments made to help me trace what sums were owed and paid.

99. However many hours the claimant was contracted to work, I find that he was paid in full until the end of December 2017 because the correspondence shows that as at 26 December, he believed that he owed the respondent £22 and was not seeking arrears of payment.

100. The claimant accepts that he was paid in full for January 2018.

101. I find that there were no outstanding unauthorised deductions from the claimant's wages as at the date of termination.

102. Therefore, this claim is not well founded and is dismissed.

*Breach of contract*

103. The claimant was dismissed without notice.

104. The respondent says that if the claimant was entitled to compensation for breach of contract this should be one week's notice (which Mr Hendley says is £195.77 net).

105. An employee is entitled to reasonable notice and at least to statutory notice of dismissal. The claimant's contract required him to give 30 days' notice to the respondent, but it is silent on the notice he should be given. The general rule is that the length of notice depends on the intentions of the parties, revealed in their contract, as to what constitutes reasonable notice. The intervals at which remuneration is paid may be relevant. The claimant was paid monthly and was required to give one month's notice of taking holiday. In those circumstances I consider that the parties intended reasonable notice to the employee to be the same 30 days' notice that he would have to give his employer.

106. At the time of dismissal, the claimant was working 40 hours a week (8 hours a day) at £8.50 per hour.

107. I find therefore that he is entitled to compensation for breach of contract in the sum of:

(40 x £8.50) = £340  
X 52 = £17,680  
/365 = £48.44  
X 30 = **£1,453.15 gross**

\_\_\_\_\_  
Employment Judge Heal

Date: .....28.11.19.....

Sent to the parties on: ...16.12.19.....

.....  
For the Tribunal Office