EMPLOYMENT TRIBUNALS

Claimant: **Mrs K Lacey**

Respondent: **The Charity of Thomas Dawson**

Heard at: **Cambridge (by CVP)**

On: 1, 2 and 3 November 2022

Before: **Employment Judge Price**

Representation
Claimant: In person
Respondent: Ms N Webber, Counsel

RESERVED JUDGMENT

1. The claimant's claim for unfair dismissal contrary to s.94 Employment Rights Act 1996 is not well founded and is dismissed.

2. The claimant's claim for failure to pay holiday pay under regulation 14 of the Working Time Regulations 1998 is not well founded and is dismissed.

REASONS

Introduction and issues

1. By claim for presented on 28 September 2020 the Claimant brings a complaint of unfair dismissal and a claim for outstanding holiday pay.

2. There is no dispute that the Claimant was dismissed and that this took effect on 31 August 2020. ACAS were notified under the early conciliation procedure on 1 July 2020 and a certificate was issued on 18 August 2020. The ET1 was presented on 28 September 2020. The ET3 was received by the tribunal on 11 January 2021.

3. The issues had been addressed at a case management hearing and were subsequently agreed by the parties to be as follows:

4. The claims before the Employment Tribunal are:

   4.1. Unfair dismissal, as defined by s98 ERA 1996; and
   4.2. Failure to pay holiday pay;

5. The issues on liability were defined at a case management hearing on 26 August 2021 as follows:

Unfair Dismissal –s94 Employment Rights Act 1996

(i) Was the claimant's role redundant?
(ii) If so, was the claimant dismissed for a potentially fair reason under s98(2) Employment Rights Act1996? The respondent submits that the potentially fair reason was redundancy or, in the alternative, some other substantial reason.
(iii) Was the respondent's decision to dismiss the claimant within the range of reasonable responses taking into account: a.The reasons for the restructure; b.Any alternatives open to the respondent; and c.The respondent's size and administrative resources.
(iv) Did the respondent conduct a fair consultation process, such that the dismissal was procedurally fair?
(v) Was the claimant's dismissal fair having regard to all the circumstances?

Unlawful deduction from wages –holiday pay

(vi) From what date did the claimant become entitled to paid annual leave?

(vii) What was the claimant's annual entitlement to paid annual leave?

(viii) What was the relevant leave year?

(ix) Did the claimant take annual leave?

(x) If yes, was the claimant properly remunerated for such annual leave?

(xi) If no, did the Respondent prevent the claimant from taking paid annual leave by refusing to remunerate that leave (as in King v Sash Windows)?

(xii) Did the claimant's entitlement to paid annual leave expire at the end of each leave year under regulation 13(9)(a) Working Time Regulations 1998, or did the claimant's entitlement to paid annual leave carry over to the next leave year under King v Sash Windows? The Respondent notes that the decision in King v Sash Windows relates only to the 4 weeks' annual leave under regulation 13 Working Time Regulations 1998 and not to the additional 1.6 weeks' annual leave under regulation 13A.

(xiii) Was the claimant entitled by reason of any relevant agreement to carry over any additional leave under regulation 13A Working Time Regulations 1998 into the leave year immediately following the leave year in which it accrued (regulation 13A(7))?

(xiv) How much accrued but untaken annual leave did the claimant have as at the date of termination of her employment on 31 August 2020?

Procedure, documents, and evidence heard

6. This was a remote CVP hearing which had not been objected to by the parties. The form of remote hearing was video. A full face-to-face hearing was not held because it was not practicable and no-one requested the same and all issues could be determined in a remote hearing.

7. We were assisted by a chronology prepared by the Respondent, a cast list, an agreed bundle of documents of 805 pages and a bundle of witness statements.

8. The Claimant provided a witness statement and gave oral evidence. Ms Mary Briggs (trustee), Mr Matthew Hisbent (trustee), Ms Philippa Greenslade, and the Reverend Rachel Gibson (chair) all provided witness statements and gave oral evidence on behalf of the Respondent.

9. I heard oral submissions from Ms Webber and the Claimant. Ms Webber also submitted a written skeleton argument and a copy of the case of Smith v Pimlico Plumbers [2022] EWCA Civ 70.

Findings of fact

10. Many of the facts of the claim were not in dispute. The claimant was employed as a clerk and receiver for the Trust from May 1991. Although it was initially suggested by the respondent that she was first contracted on a self-employed basis, the

respondent accepted in its evidence that she was in fact employed throughout the entire period of 1991 to 2020. The claimant's employment ended on 31 August 2020. There was no dispute about the fact of her dismissal.

11. The charity the claimant worked for is associated with St Clément's Parish Church in Oxfordshire. The charity disputes its income (which it obtains from investments and commercial and residential property) annually in line with the charity's objects. It is a registered charity with the charity commission. The role of clerk and receiver was an office that was provided for under the charity's scheme.

12. The claimant worked primarily at home, although some of her tasks, such as banking money, required her to travel elsewhere. She was required to work approximately 5 hours a week. No record of her hours was kept, and she was the person who kept at her home all the administrative records for the trust. She was allowed to work in the evenings and at weekends, the flexibility of the hours meant that she was able to fit the role around her other commitments, including another job working for the NHS.

13. In September 2019, the Reverend Gibson commenced a strategic review of the charity. There were five charities associated with St Clements' parish and the Reverend strategically reviewed each of them upon commencement of her appointment. The aim of the view was to ensure best practise and to ensure that the charity met all of its legal obligations. The claimant and the Reverend met on a number of occasions for the purpose of the strategic review. One of the conclusions drawn was that there needed to be more administrative support for the charity as it was currently relying on voluntary work being given by the Chair and Vice Chair of the charity and other external advisors. The Reverend also spoke with each of the trustee in one to one meetings as part of the review. This led the Reverend to form the view that there was a need for more people resource and a restructure in terms of staffing. This was discussed at the November 2019 Trustee meeting.

14. The Trustees decided to appoint an HR consultant that the Reverend had some previous knowledge of, called Pippa Greenslade, to draw up a contract of employment for the claimant. The terms of reference for this piece of work were agreed by the board of trustees at their November 2019 trustee meeting.

15. At the same meeting it was also agreed by the trustees that a change to staffing structure was required. It was agreed that there would be a transition to a general manager post and for the clerk and receiver post to be deleted. It was also agreed that there could be the need for some administrative support and that this role would be provided on an ad hoc basis, by the administrative support that was provided to the other four charities associated with the church. It was not disputed that the new role of general manager included a wider range of duties than those done by the clerk and receiver. Nor was it suggested by the claimant that she

should have been offered, nor that she would have accepted the general manager role.

16. On 14 December 2019 Ms Greenslade and the claimant met to discuss the terms of her contract and the draft document that Ms Greenslade had drawn up. On 9 January 2020, Reverend Gibson sent a draft contract of employment to the claimant and at the next trustee meeting on 28 January 2019 she was asked to sign the same. However, at this stage, it was agreed that she had some questions she wanted answered and so the same was not signed. She was asked to put these questions in writing by way of an email from Reverend Gibson sent on 29 January 2020. The response to this was by way of email dated 4 February 2020. The contract set out an entitlement to annual leave. This was set out in a summary of the terms Reverend Gibson put in her email to the claimant. The claimant did not refer to this in her response.

17. The potential restructure was discussed again at a trustee meeting on 28 January 2020, at this meeting a draft job description for the general manager was discussed and the plan for the restructure was formalised. At this meeting it was agreed that given the proposal the role of clerk and receiver was at risk of redundancy and a consultation should commence with the claimant.

18. A telephone consultation meeting took place on 14 April 2020. It should be added that there were a number of difficulties as to why this meeting did not take place earlier, however one was because of the increasing concern regarding covid-19 at this point and the eventual lockdown on 23 March 2020. During the meeting, the Reverend and another trustee, Mr Matthew Hisbent were present, as was Ms Greenslade in order to advise on the process and take notes. The new structure was explained to the claimant, and the offer of applying for the General Manager post was made to her.

19. This meeting was followed up with an email to the claimant from Reverend Gibson with a formal letter setting out the fact her role was at risk of redundancy and a draft job description for the new general manager's role. A second consultation meeting then took place on 21 April 2020, the charity's accountant who is a friend of the claimant's attended to give the claimant support at this meeting. At this meeting the business case for the case was discussed. The claimant put forward a proposal of two roles, one which kept her role and then a separate general manager's post. The trustee's received from the claimant on 22 April 2020 an email which set out this alternative proposal. This was considered by a sub-group of trustees who were dealing with the restructure. Ultimately the proposal was rejected. It was decided that splitting the role would mean that the role did not work as efficiently and that there was a desire for the employees to work from a central office during ordinary working hours.

20. On 4 May 2020, the sub-group emailed all trustees informing them of the decision to reject the claimant's proposal. A third consultation meeting took place on 9 Mary 2020, again by telephone. During this meeting the claimant said she did not wish to be considered for the general manager post. The claimant was told that the transition period would take until the end of the year and that during this time she would be asked to hand over to the new manager. On 14 May 2020, the claimant was formally served notice. This stated that her last day of employment would be 31 December 2020. On the 17 August 2020, the claimant advised the charity that she understood her notice period was three months long and that she would therefore be finishing her employment on 31 August 2020.

21. On 14 May 2020, the claimant emailed Reverend Gibson to ask about an appeal. An appeal right was given and an appeal was submitted on 13 June 2020. This was heard by a trustee Mary Briggs. From 12 January 2020 onwards Ms Briggs had been excluded from involvement in the discussions regarding the restructure and the new role in case an appeal was needed. A teleconference appeal meeting was held on 22 June 2020 with Ms Briggs. The claimant was accompanied by Sandy Ranson. I accepted Ms Briggs' evidence that she gave careful consideration to the points of appeal raised and read all the paperwork she was provided with. The appeal was not upheld and the claimant was notified on this in writing on 1 July 2020.

22. The claimant was paid redundancy pay in the sum of £3,625.20. The claimant advised Reverend Gibson that she had not taken an annual leave in 2020 and the charities accountant calculated she was therefore owed 18.72 hours on a pro rata basis and a payment of £483.23 was made to account for this.

23. The charity appointed a general manager who started work on 1 October 2020.

24. On 30 August 2020, the Claimant wrote to the Respondent by email stating that she had never taken any holiday and that no one had previously informed her of the right to take annual leave. She also referred to the fact that it was only in 2019 when she received the draft contract of employment was the issue with annual leave raised.

25. I do not accept the claimant's evidence that she was not aware of the right to take annual leave. She stated in her oral evidence that she was aware of that right in her other employment, as she had been notified of the same. I find that this would have given her a general awareness of the right.

26. Furthermore, there was reference in the evidence to examples of the claimant informing others that she was going to be away. In 2002 she wrote to the charity's accountants on behalf of the charity stating 'I am away on holiday now until the 23 September'. The claimant's case is that what she had written in this letter was not

correct and she was in fact working. I find this is on balance of probabilities not likely. It is far more likely that what the claimant wrote at the time, that she was away and was not working, was accurate, than her recollection 20 years later.

27. I find that the claimant's holiday year ran with the calendar year, as set out in the document entitled draft employment contract sent to the claimant by the respondent on 9 January 2020. There was no other evidence on this point, and nothing contradicted it.

The law

28. Redundancy is defined in s.139(1) of the Employment Rights Act ("ERA") 1996. It has a broad definition and can cover the situations where that the requirements of a particular business for employees to carry out work of a particular kind or for employees to carry out work of a particular kind in the place where the employee was employed by the employer has ceased or diminished or is expected to cease or diminish.

29. The burden of proof lies on the Respondent to show, on the balance of probabilities, what the reason or principal reason for dismissal was and that it was a potentially fair reason under S. 98 (2) ERA. The Respondent contends that the reason for dismissal was redundancy. Under sub section (2) redundancy is a potentially fair reason.

30. S.98 ERA provides:

> "*(1)In determining for the purposes of this Part whether the dismissal of an employee is fair or unfair, it is for the employer to show—*
> *(a)the reason (or, if more than one, the principal reason) for the dismissal, and*
>
> *(b)that it is either a reason falling within subsection (2) or some other substantial reason of a kind such as to justify the dismissal of an employee holding the position which the employee held.*
>
> *(2)A reason falls within this subsection if it—*
> *... (c)is that the employee was redundant, or ..."*

31. It is not for Tribunals to investigate the rights or wrongs of a commercial decision leading to a redundancy situation, although the Tribunal may need to consider in some cases if the decision to make redundancies was genuine (James W Cook & Co (Wivenhoe) Ltd v Tipper and ors [1990] ICR 716).

32. Where the employer has shown the reason for the dismissal and that it is for a potentially fair reason, the determination of the question whether the dismissal was fair or unfair depends on whether, in the circumstances (including the size and administrative resources of the employer's undertaking) the employer acted reasonably or unreasonably in treating it as a sufficient reason for dismissing the employee and must be determined in accordance with equity and the substantial merits of the case.

33. In many redundancy dismissals, the starting-point will be the guidance in Williams v Compair Maxam Ltd [1982] IRLR 83 EAT:

> *18. For the purposes of the present case there are only two relevant principles of law arising from that subsection. First, that it is not the function of the Industrial Tribunal to decide whether they would have thought it fairer to act in some other way: the question is whether the dismissal lay within the range of conduct which a reasonable employer could have adopted. The second point of law, particularly relevant in the field of dismissal for redundancy, is that the Tribunal must be satisfied that it was reasonable to dismiss each of the applicants on the grounds of redundancy. It is not enough to show simply that it was reasonable to dismiss an employee; it must be shown that the employer acted reasonably in treating redundancy 'as a sufficient reason for dismissing the employee', i.e. the employee complaining of dismissal. Therefore, if the circumstances of the employer make it inevitable that some employee must be dismissed, it is still necessary to consider the means whereby the applicant was selected to be the employee to be dismissed and the reasonableness of the steps taken by the employer to choose the applicant, rather than some other employee, for dismissal.*
>
> *19. In law therefore the question we have to decide is whether a reasonable Tribunal could have reached the conclusion that the dismissal of the applicants in this case lay within the range of conduct which a reasonable employer could have adopted. It is accordingly necessary to try to set down in very general terms what a properly instructed Industrial Tribunal would know to be the principles which, in current industrial practice, a reasonable employer would be expected to adopt. This is not a matter on which the chairman of this Appeal Tribunal feels that he can contribute much, since it depends on what industrial practices are currently accepted as being normal and proper. The two lay members of this Appeal Tribunal hold the view that it would be impossible to lay down detailed procedures which all reasonable employers would follow in all circumstances: the fair conduct of dismissals for redundancy must depend on the circumstances of each case. But in their experience, there is a generally accepted view in industrial relations that, in cases where the employees are represented by an independent union recognised by the employer, reasonable employers will seek to act in accordance with the following principles:*
> *1. The employer will seek to give as much warning as possible of impending redundancies so as to enable the union and employees who may be affected to take early steps to inform themselves of the*

relevant facts, consider possible alternative solutions and, if necessary, find alternative employment in the undertaking or elsewhere.
2. The employer will consult the union as to the best means by which the desired management result can be achieved fairly and with as little hardship to the employees as possible. In particular, the employer will seek to agree with the union the criteria to be applied in selecting the employees to be made redundant. When a selection has been made, the employer will consider with the union whether the selection has been made in accordance with those criteria.
3. Whether or not an agreement as to the criteria to be adopted has been agreed with the union, the employer will seek to establish criteria for selection which so far as possible do not depend solely upon the opinion of the person making the selection but can be objectively checked against such things as attendance record, efficiency at the job, experience, or length of service.
4. The employer will seek to ensure that the selection is made fairly in accordance with these criteria and will consider any representations the union may make as to such selection.
5. The employer will seek to see whether instead of dismissing an employee he could offer him alternative employment.
The lay members stress that not all these factors are present in every case since circumstances may prevent one or more of them being given effect to. But the lay members would expect these principles to be departed from only where some good reason is shown to justify such departure. The basic approach is that, in the unfortunate circumstances that necessarily attend redundancies, as much as is reasonably possible should be done to mitigate the impact on the work force and to satisfy them that the selection has been made fairly and not on the basis of personal whim.

34. Consultation with an employee must be fair and genuine and in so far as possible: be undertaken when proposals are at a formative stage, provide the person being consulted with a fair and proper chance to understand fully the matters about which they are being consulted and express their views on those matters and then those views should be considered properly and genuinely by the employer (Rowell v Hubbard Group Services Ltd [1995] IRLR 195).

35. The Working Time Regulations 1998 (WTR 1998) provides at regulation 13 for the right to four weeks' annual leave (with Reg 13A providing for a further 1.6 weeks' additional leave) and Regulation 16 WTR provides for the worker to be paid for that leave. The Respondent's submission that as regulation 13(9) WTR states that leave "may only be taken in the leave year in respect of which it is due" means that, as a general rule, annual leave cannot be carried over is correct.

36. However, in King v Sash Window Workshop and anor [2018] ICR 693, CJEU, Mr King was refused the right to paid annual leave as he was considered to be self-employed. The CJEU held that in circumstances where an employer has refused

to provide holiday pay, workers must be able to carry over and accumulate paid annual leave rights, which can then be claimed on termination of their contract.

37. In Smith v Pimlico Plumbers [2022] EWCA Civ 70, the employee was also deemed to be self-employed and refused a right to paid annual leave. In this case the employee did take leave, however was not paid for the same. On termination of his contract he sought to claim pay for all the periods of unpaid leave.

38. The court of appeal held that '*there is a clear analogy between workers who do not take leave, and those who take unpaid leave, where in both cases, their contracts do not recognise the right to paid leave and their employers refuse to remunerate leave. In both cases … they are prevented by reasons beyond their control from exercising the single, composite right [to paid annual leave]*' [para 77].

'*Although domestic legislation can provide for the loss of the right at the end of each leave year, to lose it, the worker must actually have had the opportunity to exercise the right conferred by the WTD. A worker can only lose the right to take leave at the end of the leave year (in a case where the right is disputed and the employer refuses to remunerate it) when the employer can meet the burden of showing it specifically and transparently gave the worker the opportunity to take paid annual leave, encouraged the worker to take paid annual leave and informed the worker that the right would be lost at the end of the leave year'* [para 102].

Conclusions

39. I am of the view that there was a change in the need for employees to carry out work of a particular kind within the meaning of section 139 of the Employment Rights Act 1996 when the charity made a decision to delete the role of clerk and receiver and to employee instead a general manager. The general manager role would include the tasks of the clerk and receiver, but also would take on a far wider range of tasks, which had previously been picked up by others on a voluntary basis. Therefore the charity no longer needed an employee to do the role of clerk and receiver. I accepted that the reasons outlined in both Reverend Gibson and Mr Hisbent's evidence for the move to a new general manager role were the perceived benefits of having a manager based in a central office, an increase in the workload the charity was doing, the need for more strategic tasks to be undertaken, a desire for the administrative work to be done more efficiently. I also accepted the evidence of Ms Briggs that the trustee's had formed the view that with anticipated changes in respect of digitalisation and streamlining a part of the role of clerk and receiver would no longer be required or the tasks would be done differently. Taking all of this into account, I find that there was a genuine redundancy situation.

40. There was no suggestion in the evidence of any alternative reason for the claimant's dismissal and indeed I do not understand that it is part of the claimant's

case to suggest the same. I therefore conclude that the reason for the claimant's dismissal was because of redundancy.

41. The claimant helpful set out what she considered where the main points of the unfairness of her dismissal.
    a. She considered that the first meeting on 14 April was not a consultation meeting;
    b. That it was a pre-determined consultation meeting;
    c. That it was unfair for the trustees to want one role to do the management and administrative work and not two
    d. That Ms Briggs was not an impartial person to hear her appeal.

42. I find that the procedure used in the redundancy process and dismissal were fair.

43. I considered the specific issues the claimant had raised. I find that the meeting on 14 April 2020 was part of the consultation process, in that it was an initial meeting were the situation was set out. Then the two subsequent meetings provided opportunity for a meaningful consultation to take place. I accepted the evidence of both Mr Hisbent and the Reverend Gibson that they genuinely considered the claimant's proposal to keep her role, but did not feel it would be best for what they considered the charity needed. This was a legitimate concern as they had a duty as trustees to consider the best interest of the charity, as well as a duty to be fair to the claimant as an employee. For these reasons I do not consider that it was unfair for the trustees to want the management and administrative work to be in one role not two. Further, I bear in the mind that it is not for the tribunal to consider the commercial rights or wrongs of a decision regarding how the employer structures their business. In the circumstances, this was a permissible decision for the charity to make.

44. I also accepted Mr Hisbent and the Reverend Gibson's evidence that they did not have a closed mind at the outset of the consultation. I found both of them to be entirely credible as witnesses and there was no evidence that contradicted their accounts. Although Reverend Gibson may have formed a view as to the need for a restructure and the fact that a general manger role, rather than two small roles would be best for the charity in advance of the consultation I do not consider that this is demonstrative of a closed mind or a pre-determined consultation. In all redundancy situations the employer will have a formed a view to some degree that change for whatever reason is necessary and that this may result in the loss of a role, hence the risk of redundancy and the consultation process is commenced. However, I find the consultation took place at a formative stage and the outcome was not predetermined.

45. Further I accepted the evidence of Ms Briggs that she did have an open mind during the appeal process. As the charity is a small organisation, this necessarily limits the ability for independence at an appeal stage. I consider that the step of

Ms Briggs not being involved in the consultation or the decisions regarding redundancy was sufficient for the charity to have acted reasonably in providing a route of appeal.

46. Turning towards the general issues, I consider that the claimant was given opportunities to discuss the proposed redundancy in three meetings. Two of these meetings involved discussion of the claimant's proposed alternative to her redundancy. The claimant was given the opportunity of applying for the new general manger role, which it is not disputed she did not do and did not feel able to do. There were no other roles for her to apply to. Thus there was no failure to provide suitable alternative employment. The claimant was given an opportunity to be accompanied to the consultation meetings, which she duly took up. She was notified of her dismissal in writing and given a right of appeal. For these reasons I consider the dismissal was procedural fair.

47. I am sure that given the length of the claimant's employment and her desire to continue with this employment the respondent's decision was no doubt distressing to her. However, considering all the circumstances of the case, including the reasons for the restructure, the fact the charity was a very small organising, I find that the decision to dismiss was within the reasonable range and was fair.

48. I then turn to the issue of holiday pay. It was agreed that throughout the claimant's employment she had not been paid holiday pay as a discrete element of pay. The claimant's case was that she was not aware of the right to take holiday, she had never been informed of this right and that she had worked each and every week that she had been employed, save for when she had been unwell. It was the respondent's position that although they were unable to indemnify a particular time at which the claimant had been informed of her right to take annual leave they understood she knew was entitled to holiday leave and indeed had taken this leave. However, there was no record of the same, as the agreement with the claimant had been for flexibility in her working hours and she had not been asked to inform the trust when she was taking time off, she was allowed to manage her own workload in this regard.

49. I find that the claimant was aware of the right to take annual leave. Had 2019 been the first time the claimant was made aware of the right to take annual leave and had she not taken any leave prior to that point, it is on balance of probabilities more likely than not that she would have raised the issue. This is further supported by the evidence that at some points the claimant took annual leave. As no records were kept of her holiday it is not possible to say how much leave was taken in each leave year. However, as it was not disputed that the claimant was paid fully each and every week of her employment for five hours work, I find that the periods of leave that were taken were properly paid.

50. I do not find that this is a case were the claimant was prevented from taking annual leave, whether by way of a refusal to pay renumeration for the periods of annual leave that were taken or otherwise. This is not a case where the employer has refused to recognise or renumerate annual leave. The claimant was provided with an opportunity to take annual leave and I find that when she exercised this right it was properly renumerated.

51. It was agreed by both parties that the arrangements for the claimant's work were very flexible. The claimant was allowed to work whenever suited her. She was not required to inform her employer of when she was working, nor record her hours. Nor did she need to ask for their permission to take annual leave. There is no suggestion in the evidence before me that the claimant had to seek permission to take time off, nor any evidence that she was admonished for doing so, nor is there evidence that she told she could not take annual leave. I find that such trusting working arrangements were a form of encouragement to take annual leave.

52. Therefore, the entitlement to paid leave expired at the end of each leave year in accordance with regulation 13 (9) of the WTR 1998 and did not carry over into the next year leave in accordance with King v Sash Windows. There is no record of annual leave taken and so I am not able to conclude as to whether or not the claimant took all the annual leave she was due each year, or just some of it. However, if to an extent that the claimant did not take all her annual leave, I find that the right to paid annual leave extinguished at the end of each leave year.

53. I do not find that there was an agreement to carry over any annual leave to the following year. This was not suggested by either party and there was no evidence of the same.

54. It was not disputed that the claimant was paid £483.23 for untaken annual leave for the holiday year 2020 at the time of her dismissal. This was for her whole accrued annual leave entitlement for that leave year. I have had sight of a letter from the charity's accountant which calculates a sum of £348.20 as owing on the basis of 18.72 hours of holiday (5 weeks a week x 5.6 weeks) owing. The calculation made is as follows: 5Hours x 5.6 weeks = 28 hours. Divide by 12 = 2.34 hours per month X 8 months (1st Jan – 31st August) = 18.72 hours owed.

55. I accept the accountant's calculation of this sum as correct and indeed there has been no challenge to it. Therefore, no further payment is owed.

Employment Judge Price

Date: 17 January 2023

Sent to the parties on:

26 January 2023

For the Tribunal Office: