EMPLOYMENT TRIBUNALS

Claimant: Mr Adrian Dutton

Respondent: Central Electrical Contracts Ltd

Heard at: **Midlands West Employment Tribunal by CVP** **On:** **24 May 2024**

Before: Employment Judge Kight

Representation
Claimant: In person
Respondent: Mrs C Abbott, Office Manager at the Respondent

RESERVED JUDGMENT

1. The Claimant's claim for constructive wrongful dismissal succeeds. The Respondent shall pay to the Claimant damages in the sum of £3000. This figure has been calculated using gross pay to reflect the likelihood that the Claimant will have to pay tax on it as Post Employment Notice Pay

2. The Claimant's claim for payment in respect of accrued but untaken holiday pay fails and is dismissed.

3. The Claimant's claim in respect of PAYE deductions relating to the provision of a car to him by the Respondent also fails and is dismissed.

REASONS

BACKGROUND

1. The Claimant was employed by the Respondent as a Mechanical Contracts Manager from 16 January 2023 to 30 June 2023, following the Claimant's resignation on 23 June 2023. Early conciliation started on 31 July 2023 and ended on 2 August 2023. The claim form was presented on 5 August 2023.

2. The Claimant originally pursued claims for unfair dismissal, wrongful dismissal, 3 days' holiday pay and "other payments" in respect of PAYE deductions

relating to the provision of a car by the Respondent, which the Claimant alleged the Respondent was not entitled to deduct.

3. By judgment dated 4 September 2023, Employment Judge Battisby struck out the Claimant's claim for unfair dismissal on account of the Claimant having less than two years' continuous service.

THE HEARING

4. The Claimant was representing himself and the Respondent was represented by Mrs Catherine Abbott, who is employed by the Respondent as its office manager. I heard evidence from the Claimant and on behalf of the Respondent from Mr Paul Jones, Managing Director.

5. I was also provided with a signed statement from Ms Laura Aston, Accounts/Payroll Manager, dated 16 January 2024. Ms Aston did not attend the hearing, although Mrs Abbott stated that she could attend if necessary. The Claimant indicated that he had no questions for Ms Aston.

6. The Respondent had prepared a thirty-six-page bundle of documents. I was also provided with a copy of the Claimant's contract of employment, and a spreadsheet which was annexed to the Claimant's witness statement.

7. I heard submissions from both the Claimant and Mrs Abbott.

APPLICATION TO AMEND

8. At the start of the hearing, I asked the Claimant to identify from within his claim form, what conduct he alleged amounted to a breach of contract which entitled him to resign. The Claimant told me he relied upon two matters, the first being the way the Respondent dealt with the issue of the car he was required to use for work and the way in which tax was subsequently deducted in respect of it. The second matter was an allegation that Mr Paul Jones, Managing Director, told the Claimant on 23 June 2023 that he was decreasing his pay by £12,000 with immediate effect.

9. This second matter did not feature in the claim form, although it did feature in the witness statement which the Claimant had prepared and had sent to the Respondent in January 2024 when this claim was originally listed to be heard. The Claimant asked to amend his claim to include this allegation. He told me that he had thought this matter was already contained in his claim form. I asked Mrs Abbott whether she consented to the amendment to claim. She did not expressly consent, albeit she said that it "was not a problem albeit a bit late in the day". Mrs Abbott stated that Mr Jones (who at this point had neither prepared a witness statement nor intended to attend the hearing) could attend the hearing to give evidence to address this.

10. I therefore considered the Claimant's application, having regard to the guidance set out by the EAT in the case of Selkent Bus Co Limited v Moore [1996] ICR 836 to consider all relevant factors having regard to the interests of justice and and the relative hardship that would be caused to the parties by granting or refusing the amendment, as well as the Presidential Guidance on case management.

11. I concluded that the relevant factors in this case were: the timing and manner of the application – that it was made on the day of the hearing, albeit that the Respondent had been on notice of the breaches of contract upon which the Claimant sought to rely for several months; the nature of the application – it was not the addition of a new claim as such, more new facts to support a pleaded claim, which the Claimant had thought were already part of his claim and which the Respondent could address, by calling Mr Jones to give evidence at the hearing without any significant impact upon the length of the hearing or delay to these proceedings. I also considered the potential impact of the merits of the Claimant's claim for constructive wrongful dismissal were I to allow the application and the fact that neither party was legally represented in these proceedings and therefore fully aware of procedural matters as relevant, and that the Respondent appeared largely unopposed to the application.

12. Having considered these factors, in the circumstances I decided that the balance of prejudice would fall more heavily on the Claimant if I refused his application, and he were not able to rely upon this alleged breach of contract, in circumstances where the prejudice to the Respondent in allowing the amendment was significantly reduced given that it was able to call Mr Jones to give evidence to address the allegation. I therefore decided it was in the interests of justice to allow the Claimant's application to amend, allow Mr Jones to give evidence without him having prepared a witness statement and proceed with hearing.

THE ISSUES

13. The issues which fell to be determined were therefore identified as follows:

    13.1. Did the Respondent individually or cumulatively commit a repudiatory breach of the Claimant's contract of employment by either or both of the following:

        13.1.1. The way in which it managed the situation regarding the car which the Claimant was provided with and the deduction of income tax in respect of it?

        13.1.2. Mr Paul Jones informing the Claimant that he was going to reduce his pay immediately (as alleged by the Claimant) or at all?

    13.2. If so, did the Claimant resign in response to this breach?

    13.3. Did the Claimant otherwise affirm the contract and waive such breach?

    13.4. If not and the Claimant was constructively dismissed, did the Claimant take reasonable steps to mitigate his loss.

    13.5. Did the Respondent make an unlawful deduction from the Claimant's wages or commit a breach of contract in deducting tax from the Claimant's wages attributable to the Claimant's use of a car provided by the Respondent?

    13.6. Was the Claimant paid in respect of all accrued but untaken holiday?

FINDINGS OF FACT

14. The Claimant commenced his employment as a Mechanical Contracts Manager on 16 January 2023. On his first day, he was provided with and signed the following documents:
    14.1. A copy of the Respondent's Company Vehicle Policy.
    14.2. A Driver Declaration Form.
    14.3. A 48-hours Opt Out Agreement.
    14.4. A New Starter Form.

15. The Claimant was provided with a Volkswagen Passat Estate to use for work. The Claimant explained that he understood this car to be a pool car because he was told this by Mr Jones, and it was not his choice of car but one he understood to have been previously used by another contracts manager and so was surplus to requirements. He accepted in cross examination that: each of the Respondent's contracts managers were assigned a car by the Respondent; he took the car he was assigned home each night after work, and it was not left overnight at the Respondent's premises; he used the car to carry out his work duties. The Claimant denied using the car for personal use. He said he had his own cars for personal use.

16. The Company Vehicle Policy sets out as follows: *"Company vehicles are provided for business use. However, any requests for occasional use may be permitted if they are approved in advance by a Company Director. Such personal use is a temporary privilege extended only to the authorized employee and does not imply a contractual benefit. Personal use of the vehicle may be withdrawn at any time by the Company… (The above does not apply if you have a Company Car and are paying into the Benefit in Kind Tax Scheme)"*. Under the section "Amendments" it states *"The Company reserves the right to change the rules on Company vehicles at any time. The Company may also withdraw the vehicle allocated to you or amend the value of the allocation at any time."*

17. The Claimant and Respondent both signed a copy of the Claimant's contract of employment on 5 April 2023. The Claimant explained in his evidence that he was given this contract of employment that day because he had completed his probationary period then.

18. The relevant express terms of the Claimant's contract of employment to these issues are as follows:

    "1 …Your employment will be subject to an initial six-month probationary period during which time your performance and general suitability will be reviewed….

    3 SALARY AND BENEFITS

    a ***Remuneration*** *Your salary will be £52,000 per annum payable in equal monthly instalments on or before 25th of each month.*

    b …

    c ***Company Vehicles.*** *You may be required to drive Company vehicles as part of your role. You are in such cares required to fulfill the conditions*

outlined in the Company Vehicle Policy, completion of any audits relating to your driver documentation and compliance with any other policies relevant to driving. Full details are outlined in the Employee Handbook…The Company reserves the right to change the rule on vehicles at any time in line with the needs of the business.

d …

4 NOTICE PERIOD

3.1 You are obliged to give a minimum of one months' (28 days) written notice to terminate your employment.

Upon completion of four weeks' continuous service, you are entitled to one months' notice….

If you leave without giving the proper period of notice or leave during your notice period without permission, in addition to not being pad for any unworked period of notice, the Company shall also be entitled to deduct up to a day's pay for each day not worked during the notice period, provided always that the Company will not deduct a sum in excess of the actually loss suffered by it as a result of your leaving without notice (for example, to cover the additional cost of recruiting a replacement at short notice) and any sum so deducted will be in full and final settlement of the Company's claim of your breach of contract. This deduction may be made from any final payment of salary which the Company may be due to make to you. The amount to be deducted is a genuine attempt by the Company to assess its loss as a result of your leaving without notice. It is not intended to act as a penalty upon termination.

…"

19. I find that the Claimant was provided with a copy of his contract of employment on or around 5 April 2023 when he signed it. The Claimant's explanation, that it was because he had completed his probationary period is at odds with his contract of employment, which provides for a probationary period of six months. As such I find that whilst the Claimant may have had some sort of probationary review at around this time, this was not why he was provided with his contract then.

20. I find that the Claimant understood the car the Respondent had allocated to him when he started working for the Respondent was for work use only and not for personal use. For this reason and because he had not been able to choose the vehicle make and model himself, he understood this to mean that the car would not be treated as a benefit in kind. However, it is not apparent from the contractual documentation that the Claimant's understanding was correct. What transpired is that the Respondent treated the car as a benefit in kind, completing the Claimant's P11D for the tax year 22/23 to include the car with effect from the Claimant's start date and reported the same to HMRC. I find that pursuant to the terms of the Company Vehicle Policy and the Claimant's contract the Respondent was entitled to treat the car as such. There was no contractual right for the Claimant to choose the make and model of car he was to receive from the Respondent and in any event the Respondent had the right to vary its Company Vehicle policy.

21. The Claimant received his pay on or around 25th of each month. His payslip for January 2023 recorded a tax code of 1257L and his pay was pro-rated to the 12 working days for the month of January for which he had been employed. The Claimant's tax code remained the same on his February 2023 payslip but for March and April 2023 the Claimant's tax code changed to 1006L M1, an emergency tax code. This resulted in the Claimant paying additional income tax. The Claimant's tax code for May and June 2023 was 112L.

22. The Claimant did not submit any complaint or grievance about his pay by reference to the changing tax codes and nor was there a formal complaint or grievance raised about the Respondent's allocation of the car to the Claimant.

23. On 22 June 2023 the Claimant was asked to attend an impromptu meeting with Mr Jones. Mr Jones explained in his evidence that the reason for him asking the Claimant to attend a meeting that day was because he had been harboring concerns about the Claimant's performance in the role of contracts manager for some time but on that day, it was brought to his attention my Ms Aston that the Claimant's company credit card statement showed that he had bought a lot of coffees. Mr Jones described asking the Claimant to come into the boardroom where he and the Claimant first discussed the coffee situation before they got on to discussing the Claimant's salary. Mr Jones gave evidence that he knew the Claimant's probationary period was up for review in July and he told the Claimant that come July he would have to assess the Claimant's salary and he would have to bring it down to £40,000 which was the same level as the other contract's managers. He described the meeting as amicable, that the Claimant said he would have to speak to his wife and would let Mr Jones know tomorrow.

24. The Claimant's evidence of the conversation he and Mr Jones had on 22 June 2023 was largely the same, albeit that the Claimant's recollection focused more on the discussion about pay. The Claimant recalled saying that he could not reduce his salary by that much, but that Mr Jones explained that the Claimant had not brought in enough work, which the Claimant disagreed with.

25. The Claimant recalled speaking to his wife that evening and attending work the following day and informing Mr Jones that he could not decrease his wages. The Claimant recalled Mr Jones telling him that he had no choice if the Claimant wanted to continue to work at the Respondent and that his wages were being decreased with immediate effect. Mr Jones had no recollection of the Claimant telling him this and stated that he would not have told the Claimant his wages were being decreased with immediate effect because he knows he "can't chop money with immediate effect". Given the commitment made by the Claimant to confirm his position regarding the reduction in his pay to Mr Jones the following day, I find on the balance of probabilities that there was a conversation between the Claimant and Mr Jones on 23 June 2023 during which the Claimant informed Mr Jones that he could not accept a reduction in his pay. I find that the Claimant certainly took what Mr Jones said in reply to mean that his pay was being cut with immediate effect though I find it more likely than not that Mr Jones did not say that the Claimant's pay would be reduced with immediate effect, only that he would reduce the Claimant's pay. I find that Mr Jones had a settled intent to reduce the Claimant's pay during July 2023, when he believed the Claimant's probationary period had come to its end.

26. By email of 17:07 to Laura Aston, copied to Mr Jones, the Claimant resigned giving 4 weeks' notice. He said:

"Dear sir, thank you for the opportunity of working with you. I have enjoyed my time at Central Electrical Contracts. As discussed, I am giving notice of 4 weeks from today to terminate my contract, so will be finishing on 21/07/23. Please take notice of my holiday allowance which is detailed below. As I have one day remaining, therefore, I will be finishing on 20/07/23.

07/04 – Good Friday
10/04 – Easter Monday
01/05 – spring bank holiday worked
08/05 – May Day
29/05 – coronation day.

Regards Adrian Dutton"

27. Whilst the letter of resignation discloses no specific reason why the Claimant resigned from his employment, based upon the facts as set out above, I find that the Claimant believed that his pay was about to be cut significantly and unilaterally by the Respondent and this was the reason for his resignation.

28. The Claimant continued to work for the Respondent the following week. On 29 June 2023 he had a conversation with Ms Aston during which he told Ms Aston he would be leaving the company the following day. Ms Aston told the Claimant that he needed to work his notice, but the Claimant said, "no I don't care I'm leaving tomorrow". The Claimant described in his witness statement that *"the atmosphere and treatment he was receiving from Paul Jones was unacceptable."* When asked what he meant by this, the Claimant said that there was not a very nice atmosphere, the work environment made him feel uncomfortable and he couldn't concentrate. As regards the unacceptable treatment he was referring to, the Claimant explained that this related back to the conversation between him and Mr Jones on 22 June 2023 and about his pay being reduced.

29. I find therefore that there was no specific act or incident between 23 June 2023 when the Claimant resigned giving 4 weeks' notice and 29 June 2023 when the Claimant decided not to work the remainder of his notice period.

30. The Claimant was paid up until 30 June 2023. The Claimant did not attend work on 30 June 2023 other than to return his company property. As such the Respondent treated that day as the one day accrued but untaken leave the Claimant had referred to in his email. The Claimant accepted in cross-examination that he had no further annual leave accrued at this point.

31. As of 30 June 2023, there were 3 weeks of the Claimant's notice period remaining, which would have taken to 21 July 2023. During that three-week period the Claimant did not work elsewhere or earn any wages. He asked the people he used to work for whether they knew of any work but had no alternative to go back to self-employment.

LAW
Constructive dismissal

32. The Court of Appeal in the case of **Western Excavating (ECC) Ltd v Sharp 1978 ICR 221 CA**, ruled that for an employer's conduct to give rise to a constructive dismissal, it must involve a repudiatory breach of contract, i.e. *"a significant breach going to the root of the contract of employment, or which shows that the employer no longer intends to be bound by one or more of the essential terms of the contract"* (per Lord Denning MR).

33. The employee must establish that:

    33.1. There was a repudiatory breach of contract on the part of the employer; and
    33.2. The breach caused the employee to resign; and
    33.3. The employee did not delay too long before resigning, thus affirming the contract.

34. A fundamental breach of contract by the employer may be an actual or an anticipatory breach. Where an employer clearly indicates that an employee's contract is to be breached, the employee is not obliged to wait to see whether the threat is carried out (see **Wellworthy Ltd v Ellis EAT 915/83**).

35. The question of whether a breach of contract is fundamental, is a question of fact and degree, though a breach of the implied term of trust and confidence is inevitably a fundamental breach (see **Morrow v Safeway Stores plc 2002 IRLR 9 EAT**).

36. To amount to a breach of the implied term of trust and confidence a Tribunal must be satisfied that the employer conducted itself, without reasonable and proper cause, in a manner calculated or likely to destroy or seriously damage the relationship of trust and confidence between employer and employee (see **Malik v BCCI SA (in compulsory liquidation) 1997 ICR 606 HL**).

37. The Court of Appeal held in **Cantor Fitzgerald International v Callaghan and ors 1991 ICR 639, CA** that if an employer deliberately withholds or reduces an employee's pay, or diminishes the value of the employee's salary package, that is a fundamental and repudiatory breach of the contract of employment, regardless of the amount involved.

38. Where the reason for an employee's resignation is only partly in response to a fundamental breach, the employee can nonetheless still have been constructively dismissed (see **Meikle v Nottinghamshire County Council 2005 ICR 1 CA**).

39. In **Cockram v Air Products plc 2014 ICR 1065 EAT**, Mrs Justice Simler confirmed that *"an employee wishing to resign and successfully claim constructive dismissal would have to resign without notice. To do otherwise would be to affirm that part of the contract covered by the period of notice…"* (see paragraph 13). However, Simler J (as she then was) went on at paragraph 15 to add *"It is undoubtedly the case than an employee faced with an employer's repudiatory breach is in a very difficult position, as the courts have repeatedly recognized. Most recently, Jacob LJ described the difficulties in*

these circumstances in Bournemouth University Corporation v Buckland [2011[QB 323 at para.54 as follows:

"..there is naturally enormous pressure put on the employee. If he or she just ups and goes they have no job and the uncomfortable prospect of having to claim damages and unfair dismissal. If he or she stays there is a risk that they will be taken to have affirmed. Ideally a wronged employee who stays on for a bit whilst he or she considered their position would say so expressly. But even that would be difficult and it is not realistic to suppose it will happen very often. For that reason the law looks carefully at the facts before deciding whether there has really been an affirmation." ".

40. Mr Justice Calver, quoted the above at paragraph 120 of his judgment in **Quilter Private Client Advisers Ltd v Falconer and anor 2022 IRLR 227, QBD** before adding within para. 121

"It is undoubtedly the case that if the employee decides to accept the repudiatory breach, he must do so unambiguously and with sufficient dispatch. If his purported acceptance is delayed, he runs the risk of a court finding that his action has not been sufficient to discharge the contract. However, in my judgment it is what happens during the delay which is the critical feature: provided the employee makes unambiguously clear his objection to what has been done by the employer, he is not necessarily to be taken to have affirmed the contract by giving a short period of notice, and continuing to work and draw pay for a limited period of time. To this extent, I would respectfully disagree with the observation of Simler J that at common law an employee wishing to resign and successfully claim constructive dismissal would necessarily have to resign without notice. It all depends upon the facts of the particular case whether the employee has nonetheless unambiguously accepted the repudiation of the employer and with sufficient dispatch. The length and circumstances of the delay require to be examined in each case."

Unlawful deductions from wages

41. The relevant statutory provision is section 13 of the Employment Rights Act 1996, which states:

13 Right not to suffer unauthorised deductions.

(1) An employer shall not make a deduction from wages of a worker employed by him unless

(a) the deduction is required or authorised to be made by virtue of a statutory provision or a relevant provision of the worker's contract, or

(b) the worker has previously signified in writing his agreement or consent to the making of the deduction.

(2) In this section "relevant provision", in relation to a worker's contract, means a provision of the contract comprised

(a) in one or more written terms of the contract of which the employer has given the worker a copy on an occasion prior to the employer making the deduction in question, or

(b) in one or more terms of the contract (whether express or implied and, if express, whether oral or in writing) the existence and effect, or combined effect, of which in relation to the worker the employer has notified to the worker in writing on such an occasion.

(3) Where the total amount of wages paid on any occasion by an employer to a worker employed by him is less than the total amount of the wages properly payable by him to the worker on that occasion (after deductions), the amount of the deficiency shall be treated for the purposes of this Part as a deduction made by the employer from the worker's wages on that occasion.

CONCLUSIONS
Constructive dismissal

42. Addressing first the question of whether there was a repudiatory breach of contract by the Respondent.

The company vehicle

43. It is apparent that the Respondent was not particularly clear with the Claimant about how it operated its Company Vehicle Policy and its understanding of the effect of his use of a company vehicle on his individual tax liability. However, it was open to the Claimant to make further enquiries of his employer about this and/or to complain if he was in any doubt, which he did not. I am satisfied that the Respondent's actions in providing the Claimant with an available vehicle, whether it be one of the Claimant's choice or not, was acting with reasonable and proper cause. Similarly, I am satisfied that the Respondent acted with reasonable and proper cause in notifying HMRC of the Claimant's use of the company vehicle and then in applying tax codes as provided by HMRC to recover underpaid income tax. In the circumstances, I conclude that this matter did not amount to a breach of the implied term of mutual trust and confidence.

The reduction in pay

44. The Respondent was subject to the express contractual term to pay the Claimant a gross annual salary of £52,000. Whilst it may be said that during the probationary period the Claimant's employment was subject to him meeting the performance expectations of the Respondent, that did not mean that it was open to the Respondent to unilaterally reduce the Claimant's pay either immediately (as the Claimant understood the case to be) or at the end of the probationary period, which is the Respondent's case.

45. The contractual provision relating to the probationary period provided the Respondent with the right to review the Claimant's suitability and performance, and it could have served notice to terminate the Claimant's employment based on him not meeting the Respondent's requirements during that period. However, the Respondent did not do this and instead Mr Jones informed the Claimant on 22 June 2023 that his salary would be reduced by £12,000. This settled intention to unilaterally vary the Claimant's pay amounted to an anticipatory breach of contract sufficiently serious to amount to a repudiatory breach (applying **Wellworthy Ltd v Ellis EAT 915/83** and **Cantor Fitzgerald International v Callaghan and ors 1991 ICR 639, CA**).

46. The Claimant resigned, giving 4 weeks' notice on 23 June 2023, the day after first being told of the intention to reduce his pay. Whilst his resignation email made no reference to this reason, as stated above, I am satisfied on the facts that this was the reason for the Claimant's resignation and as such that the Claimant resigned in response to a repudiatory breach of contract.

47. Turning to the question of affirmation, this is a situation where the common law applies, and not the statutory provisions for unfair dismissal. The Claimant did initially give 4 weeks' notice to terminate his employment and continued to work for one week which may be argued to demonstrate affirmation of the breach by virtue of the Claimant continuing to comply with the terms of his contract (as per Simler J in **Cockram** above).

48. However, I remind myself of the words of Calver J in **Quilter Private Client Advisers Ltd v Falconer and anor 2022 IRLR 227, QBD** that "*It all depends upon the facts of the particular case whether the employee has nonetheless unambiguously accepted the repudiation of the employer and with sufficient dispatch."*. I am satisfied that on the facts of this case, in particular the anticipatory nature of the breach, the fact that the Claimant had expressly told Mr Jones that he could not accept the reduction in his pay and resigned that day and the short period of delay between the Claimant resigning and deciding not to continue to work the remainder of his notice period, that the Claimant did not in fact affirm the contract.

49. **In the circumstances I therefore find that the Claimant was constructively dismissed by the Respondent.**

50. The Respondent argued that because the Claimant did not work the remainder of his notice period, he was not entitled to receive pay for it. Whilst in ordinary circumstances an employee who resigns is required to work their notice period to receive the pay in respect of it, in cases where an employee has been constructively dismissed by his employer, no such requirement remains owing to the employer's repudiatory breach, and the employee becomes entitled to damages in respect of the breach of contract by their employer in dismissing them without notice.

51. In this case, as at the date of dismissal, 30 June 2023, there were 3 weeks remaining of the Claimant's notice period which the Claimant did not receive pay for.

52. As to the question of mitigation, I am satisfied that the Claimant took reasonable steps to mitigate the loss arising from the breach during the 3-week period before his notice period would have otherwise expired.

Deductions of tax in respect of the car

53. As set out at paragraph 43 above, I am satisfied that the Respondent was not acting in breach of contract in the way it handled the situation regarding the Claimant's company car.

54. Section 13(1)(a) Employment Rights Act 1996 permits deductions from pay which are authorised to be made by virtue of a statutory provision. This covers deductions in respect of PAYE for income tax, which is the subject matter of

this part of the Claimant's claim. As set out above, having reported the provision of the car to the Claimant to HMRC, the Respondent made deductions in line with the tax codes provided to it by HMRC. It was not for the Respondent to consider whether those codes were correct – that is a matter for the Claimant to take up with HMRC.

55. **In the circumstances I am satisfied that the deductions made by the Respondent were authorised deductions and therefore the Claimant's claim in relation to this fails and is dismissed.**

Holiday pay

56. **During his evidence the Claimant conceded that he did not have any accrued but untaken annual leave as at the date of termination of his employment. That being the case, I find that the Claimant's claim in respect of accrued holiday pay also fails and is dismissed.**

Employment Judge **Kight**

28 May 2024