EMPLOYMENT TRIBUNALS (SCOTLAND)

Case No: 8000241/2024

Held in Glasgow via Cloud Video Platform (CVP) on 9 September 2024

Employment Judge B Beyzade

Mr M Dalziel	**Claimant** **In Person**
MCP Scotland Ltd	**Respondent** **Represented by:** **Mr J McPhail - Director**

JUDGMENT OF THE EMPLOYMENT TRIBUNAL

1. The judgment of the Tribunal is that:

1.1 the complaint of unauthorised deductions from wages in respect of arrears of pay between 08 January 2024 and 22 January 2024 is well founded and the respondent is ordered to pay the claimant the sum of £1587.00 (gross) from which tax and national insurance requires to be deducted, provided that the respondent intimates any such deductions in writing to the claimant and remits the sum deducted to His Majesty's Revenue and Customs.

1.2 The claimant's complaint of breach of contract (expenses) is well-founded and the claimant is awarded the amount of £20.70 in respect thereof.

REASONS

Introduction

1. The claimant presented complaints of unauthorised deductions from wages (arrears of pay) and breach of contract (expenses) which the respondent denied.

2. A Final Hearing was listed on 09 September 2024. This was a hearing held by Cloud Video Platform ("CVP") video hearing pursuant to Rule 46. I was satisfied that the parties were content to proceed with a CVP hearing, that it was just and equitable in all the circumstances, and that the participants in the hearing were able to see and hear the proceedings. By consent, and upon the Tribunal being satisfied that it was just and equitable, as he was unable to join by video due to technical issues, I gave permission for Mr McPhail to participate in the hearing by audio only.

3. The parties prepared and filed a number of individual Productions in advance of the hearing consisting of several WhatsApp messages, email correspondences between parties and screenshots (filed by the claimant relating to January and February 2024), claimant's email dated 04 July 2024 providing a breakdown of the amounts claimed, and further, a copy of the claimant's statement of main terms of employment dated 07 December 2023, deductions from pay agreement dated 08 January 2024, company vehicle rules and a document titled "MCP Scotland Ltd Submission to the Tribunal" consisting of a narrative of events, a summary and breakdown of deductions made by the respondent, photographs and description of alleged van and stock damage, and photographs and description of alleged poor workmanship relating to two work assignments (filed by the respondent's representative).

4. The respondent's representative stated that he had omitted to send copies of the respondent's documents to the claimant in error. Accordingly, prior to the start of the hearing the claimant was sent copies of the respondent's four documents referred to above by the Clerk to the Tribunal. By agreement, the Tribunal adjourned the hearing for a period of time in excess of 20 minutes to allow the claimant an opportunity to review the documents and prepare any

evidence in rebuttal or cross examination. The claimant indicated that he had seen three of the documents provided previously. The claimant confirmed following the adjournment that he had had sufficient time to review the documents. He did not request any further time to review the documents.

5. Both parties advised the Tribunal that they were prepared to continue with the hearing on the understanding that the Tribunal would consider all of these documents and would hear oral evidence from each witness (including but not limited to oral evidence in response to questions put by either the claimant, the respondent's representative or the Tribunal relating to the respondent's documents). Neither party applied for a postponement of the hearing.

6. At the outset of the hearing, following a discussion with the parties in relation to the content of the ET1 and the ET3, the parties were advised that the Tribunal would investigate and record the following issues as falling to be determined, both parties being in agreement with these:

    1 "Was the claimant entitled to be paid expenses totalling £20.70 in respect of parking expenses incurred on 15 January 2024, 16 January 2024 and 18 January 2024?

    2 Was the claimant entitled to be paid £19 per hour x 8 hours x 11 days wages (£1672 gross amount claimed) between the dates of 08 January 2024 and 22 January 2024?

    3 Was the respondent entitled to deduct any monies from those sums pursuant to any terms in the claimant's statement of main terms of employment, company vehicle rules document and/or deductions from pay agreement?"

7. The claimant gave evidence at the hearing on his own behalf and Mr Jordan McPhail, Sole Director gave evidence on behalf of the respondent.

8. Neither party was legally represented. Both parties made closing submissions.

Findings of fact

9. Having considered all the evidence the Tribunal has made the following essential findings of fact. Where a conflict of evidence arose the Tribunal has resolved the same, on the balance of probabilities, in accordance with the following findings:

Relevant background to employment relationship

10. The claimant was employed by the respondent as a Fabric Engineer between 08 January 2024 and 22 January 2024. The claimant's duties included attending to and performing the individual assignments that were assigned to him by the respondent. The claimant was required to undertake wide ranging duties as required by the respondent including fencing, gutter cleaning, painting, replacing bins, and gardening.

11. The respondent was a facilities management company. The claimant was assigned to work on jobs for third parties which were business customers such as retail clients.

12. The claimant worked 40 hours per week, comprising 8-hour shifts from Monday to Friday between 08.00am and 04.30pm. He worked five days per week. He was provided with a 30-minute lunch break.

13. The claimant's hourly rate of pay was £19.00 (gross). This meant that his weekly pay amounted to £760.00 gross (£19 x 8 hours x 5 days). The respondent were responsible for making any required deductions in respect of tax and national insurance from the claimant's pay.

14. The claimant was due to be paid on the first day of each month. The claimant's wages in respect of January 2024 was due to be paid to him on 01 February 2024.

Claimant's expenses

15. In terms of the claimant's expenses claims, the claimant was entitled to be reimbursed in respect of parking expenses incurred whilst he carried out his duties for the respondent upon production of receipts of expenditure. The

claimant was advised at the outset of his employment that he was required to send receipts to Josh Wood, Operations Director and the claimant's line manager.

16. The claimant incurred expenditure totalling £20.70 in respect of parking expenses in relation to 15, 16 and 18 January 2024. He sent receipts relating to these to Josh Wood by WhatsApp messages. On 22 January 2024 Josh Wood stated in a WhatsApp message to the claimant "Just checked, your receipts weren't attached to the email, that's likely been the delay. I've forwarded these to Jordan to pay for you."

Termination of employment and return of company van

17. On 22 January 2024, Josh Wood contacted the claimant and advised that his employment was being terminated. He advised the claimant to return his company van either on 22 January 2024 or 23 January 2024. The claimant returned his company van on the afternoon of 22 January 2024.

18. No issues were communicated to the claimant in respect of the company van on the day that the claimant had returned the company van, on 22 January 2024.

Non-payment of claimant's wages

19. Between 08 January 2024 and 22 January 2024 the claimant was entitled to be paid in relation to 11 days' (8-hour shifts) work. The claimant was due to be paid £1672.00 gross (11 days x 8 hours x £19) in respect of the hours he had worked. The claimant did not receive payment in respect of those wages on 01 February 2024 as he expected.

20. The claimant sent an email to Jordan McPhail, Managing Director on 01 February 2024 stating that he had not been paid and had not received a payslip. He asked when he should expect to receive his 11 days wage arrears and parking expenses. Mr McPhail replied by email later that morning advising that they contacted the claimant over a week ago as it seemed that his starter form and P45 were not in the office and the claimant could not be included on the payroll system as a result. He stated that the documents require to be

completed and returned and that the respondent could not pay the claimant until they had those documents. By email sent later that morning the claimant advised he had not received a prior email from the respondent relating to this and he requested the same to be resent so he could complete the documents.

21. The claimant sent emails chasing the payments owed to him on 05 and 06 February 2024. The claimant sent a WhatsApp message and a further email to Jordan McPhail on 07 February 2024 stating "Still no resolution to my wages . Can you confirm TODAY when I will be paid."

22. Jordan McPhail sent a response to the claimant by email on 08 February 2024 stating:

"Firstly I suggest you drop the attitude, as it wont work on me. Secondly, having reviewed CCTV it seems as I suspected you left with a bundle of documents on your first day so it looks likely you took the paperwork with other jobs sheets (which were not returned). You also don't demand on me, when something is sorted or when I reply to you. I reply when I have a minute and it will be resolved when the parties involved can do so.

Anyway as per the employee handbook, we have no obligation to do a second payment run. Our payroll company has agreed to run it when they get a chance over the next week, when they run it you will then receive your payslip and be paid. It is not my issue that you did not respond in a timely manner to previous emails and lied after saying you had not received anything (claiming you checked junk) and then it appears. So this is your fault whether you like it or not.

Lastly if you continue to call me outside business hours, for clarity I work 9:30am - 3pm, I will deem this as harassment and see this as causing me distress and will take this further if need be. Do not call my mobile at the hours you have been, it is unacceptable."

Claimant's claim

23. The claimant started ACAS Early Conciliation on 06 February 2024. The claimant's ACAS Early Conciliation Certificate was issued on 01 March 2024.

24. The claimant presented his Employment Tribunal claim on 04 March 2024.

Respondent's allegations of poor workmanship and damage

25. On 09 September 2024 at 08.00am Mr McPhail sent a document to the Tribunal by email stating that "There where a number of jobs showing poor workmanship, we have only sought to deduct two works – A fence which was repaired and failed within two weeks requiring us to strip it down, replace and compensate clients. The second was a gutter clean which was clearly not done and caused the roofing company warranty issues due to this." There were two photographs provided in relation to the fencing and two photographs supplied regarding the gutter clean.

26. The claimant's explanation (which the Tribunal accepted) was that the fence referred to was a fence that the respondent had fitted before the claimant started his employment. The fence had blown down (4 to 5 metres) and it had been secured by timber posts (strong winds had blown down the fences because they were built on an incline). The claimant was asked to carry out repairs. The claimant told Josh Wood he would have relocate the fence away from the incline, and perhaps bring it forward or failing that they would need a drilling machine for bigger posts so they can be firmly fixed into the ground. At that point, Josh Wood said that because they had already done the job, it was not financially viable for the company to do that. It was explained to the claimant that the respondent could not charge the client again so they did not want to take the steps the claimant had suggested. The claimant dug out the posts and put them deeper into same ground and put the fences back up. The claimant had informed Josh Wood that that would not be adequate. That was the claimant's only involvement in respect of the particular job.

27. The claimant also explained that he was working on another fence when it was snowing badly. The claimant advised Josh Wood that the ground was frozen. Josh Wood told the claimant to make the area safe so that kids were not encroaching on the area. Once the claimant had done this he sent some pictures to show the work he had done via WhatsApp. At that point, Josh Wood telephoned the claimant to advise that Mr McPhail had decided to end

the claimant's employment. The claimant returned the company van that day, on 22 January 2024, and he went home thereafter.

28. In respect of the gutter clean the claimant advised that there were no issues identified or brought to the claimant's attention in relation to this matter. The work carried out by the claimant had been checked by the client's own site operator who was in charge of that building and he confirmed to the claimant that he was happy with the work that the claimant had performed. There was a three-monthly check that was conducted on this roof (which appeared to relate to a hotel building). The claimant made sure that the runs were appropriate for the water to leave the (which they clearly had). It was noted that a little amount of remaining debris was normal. The claimant sent photographs of each job he completed via an online portal. Mr McPhail had access to this portal and no issues were raised with the claimant during the course of his employment. Furthermore, the claimant had sent photographs of the completed work to Josh Wood via WhatsApp and no issues had been brought to the claimant's attention during his employment.

29. The items in the company van suffered damage totalling £45.00 and cleaning of the company van was required at a cost of £40.00. Those issues became apparent to the respondent after the claimant had returned the company van.

30. The claimant's manager had undertaken a full van check when the company van was returned by the claimant. There were no issues raised with the claimant at the relevant time. The company van registration started with "DN23" (this was from the previous year and it was a hire van). The vehicle was therefore not new.

Observations

31. On the evidence it heard and to which it was referred, the Tribunal made the following essential observations:

32. The Tribunal was able to make a number of findings of fact from documents including correspondences to which it was referred.

33. The Tribunal made its findings of fact on the balance of probabilities.

34. In relation to the circumstances in which the claimant's employment ended, the claimant provided his account in terms that Josh Wood had told him on 22 March 2024 that his employment was being terminated by the respondent. The claimant was still in his probation period at the time. The only parties to the conversation relating to the termination of the claimant's employment were the claimant and Josh Wood. The respondent did not follow up the conversation with a letter outlining the circumstances of the termination of the claimant's employment.

35. Josh Wood was not called to give evidence during this hearing. Mr McPhail explained that he did not feel his evidence was relevant, he is the sole director and only witness, and that the deductions decision sat with Mr McPhail. He further advised that Mr Wood had told him the relevant conversations took place via WhatsApp and, in addition, Mr Wood was unavailable to attend today's hearing. I did not accept that that the respondent provided satisfactory or good reasons explaining why Mr Wood was not called to give evidence and if he was not available, it is not clear why the respondent did not notify the Tribunal previously or apply for a postponement.

36. There were no WhatsApp messages or emails before the Tribunal explaining the circumstances in which the claimant's employment terminated. Although Mr McPhail stated that his company normally followed formal processes prior to terminating employment, he could not give direct evidence in respect of the relevant conversation between the claimant and Mr Wood on 22 January 2024. In all the circumstances, I accepted the claimant's account of the conversation on 22 January 2024 in respect of the termination of the claimant's employment.

37. I did not accept Mr McPhail's evidence that the claimant was sent a cover letter, a payslip, contractual documents and details of deductions made from his pay by first class post on or during the week commencing 12 February 2024. A copy of the cover letter was not before the Tribunal. There was no reference to this correspondence on the respondent's ET3 Form, in their email to the Tribunal dated 19 July 2024, or within the email containing their

documents which Mr McPhail had indicated were supplied to the Tribunal on 28 July 2024.

38. I noted that In Mr McPhail's email dated 19 July 2024 he stated "We are also yet to see any parking costs, as I am aware the screenshots previously show he was paid for the ones submitted. So we would be looking to have sight of these and confirm these are relevant in the course of employment he has within MCP Scotland." This was not consistent with Mr Wood's WhatsApp message on 22 January 2024 in which he indicated that he had passed on the claimant's expenses claim for payment.

39. Mr Wood was not called to give evidence in relation to his inspection of the company van. The claimant's evidence was that no issues were raised by Mr Wood in respect of the company van when it was returned on 22 January 2024. There were no photographs before the Tribunal showing the condition of the company van prior to the vehicle being provided to the claimant. The date and time that the photographs of the company van (and its condition) were taken were not clear. Mr McPhail did not state in his evidence that he personally inspected any damage caused to the van on the day in question. I was not satisfied on the balance of probabilities and on the evidence before me that the claimant had caused the alleged damage to the company van (save in relation to the matters at paragraph 39 below). In any event there were no receipts or invoices provided in respect of any vehicle repairs that were required.

40. It appears that a number of items in the company van suffered from water damage and that the claimant also did not clean the van prior to returning the company van. The claimant did not dispute this in his evidence and he did not challenge Mr McPhail in cross examination in relation to this matter. The value of those items were £45.00 for the damaged items in the van and £40.00 relating to cleaning. I accepted that on the balance of probabilities that that damage is likely to have occurred while the company vehicle was in the claimant's possession, and that the sum of £85.00 in terms of costs incurred by the respondent was reasonable.

41. The issues relating to the claimant's workmanship referred to in Mr McPhail's evidence were not brought to the claimant's attention prior to the termination of his employment. Mr McPhail advised that the relevant clients had provided feedback after the work had been completed and remedial work had to be carried out at a cost to the company. The Tribunal was not provided with a copy of any documentation relating to the client feedback, the photographs provided were not dated or timed, and the respondent did not provide copies of any relevant invoices or receipts relating to expenditure. In any event the Tribunal were not satisfied on the evidence that the claimant was responsible for poor workmanship or damage in respect of those matters.

The Law

42. To those facts, the Tribunal applied the law:

Unauthorised deductions from wages

43. Section 13 Employment Rights Act 1996 ("ERA 1996") provides:

> *"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."

44. The employer may include an express term in the contract of employment requiring an employee to repay certain costs and expenses (for example in relation to training the employee) in the event that the employee leaves during training or for a period thereafter, and in circumstances where such costs are clearly not a penalty, they may prove recoverable in effect as liquidated damages. The amount claimed must be a genuine pre-estimate of loss or it may be a penalty and unenforceable.

45. Where there is a written term authorising a deduction contained in the staff handbook, the employer must ensure that prior to the deduction the employee has either received a copy of the handbook or been notified in writing about the existence and effect of the term.

46. A deduction authorised by a contractual term may be contingent upon the employer following a certain procedure. If that procedure is not followed, the deduction would be unlawful.

47. In Kerr v The Sweater shop (Scotland) Ltd 1996 IRLR 424 the Employment Appeal Tribunal ("EAT") held that for a term authorising a deduction to be valid, the employee must have agreed to it so that it becomes part of his or her contract. The agreement does not need to be in writing and may be implied if the employee continues to work once the term has been brought to his or her notice, either at the commencement of employment or following a variation.

48. Where contractual provisions and written agreements authorising deductions are being relied on, these should be drafted as precisely as possible. In Galletly v Abel Environmental Services Ltd Case No 3100684/98 the contract gave the employer the power to deduct 'any sums due to the employer from the employee for whatever purpose'. The Employment Tribunal held that this was too widely drawn to constitute a relevant provision.

49. In Newland v Mick George Limited ET Case No 2601456/08 a clause in the contract stated that 'the company reserves the right to deduct from your wages and salaries any amount that may have been overpaid or any other sums owed by you to the company'. The Tribunal was not satisfied that this clause, without more, was sufficient to enable the company to recoup its insurance excess from individual employees in respect of accidents which may have been caused by them.

50. Any ambiguity is likely to be construed against the employer under the contra preferentem rule - a well-established rule of construction whereby ambiguity will be resolved against the party who seeks to rely on it to avoid obligations under the contract.

51. An employer must have authority to make a deduction from wages in order to satisfy s13 of the ERA 1996. A clause simply providing that the employee will be liable for losses incurred by the employer is unlikely to be sufficient.

52. Where it is established that there is a statutory or contractual provision or a written agreement authorising the type of deduction in question the Tribunal may then go on to consider whether the actual deduction is in fact justified.

Breach of contract

53. In respect of breach of contract complaints, Regulation 3 of The Employment Tribunals Extension of Jurisdiction (Scotland) Order 1994 provides that:

"Proceedings may be brought before an employment tribunal in respect of a claim of an employee for the recovery of damages or any other sum (other than a claim for damages, or for a sum due, in respect of personal injuries) if—

(a) the claim is one to which section 131(2) of the 1978 Act applies and which a court in Scotland would under the law for the time being in force have jurisdiction to hear and determine;

(b) the claim is not one to which article 5 applies; and

(c) the claim arises or is outstanding on the termination of the employee's employment."

Discussion and Decision

54. On the basis of the findings made the Tribunal disposes of the issues identified at the outset of the hearing as follows:

Unauthorised deductions from wages complaint (wage arrears)

55. The first question is whether the deductions from wages were authorised by a relevant provision in the claimant's contract or whether the claimant had previously signified in writing his agreement to the deduction.

56. The Tribunal has considered the terms of the Statement of terms and conditions of employment dated 07 December 2023. That is no authorisation provided therein for the deduction of wages for any sums under s13 of the ERA 1996.

The Tribunal also took into account the terms of the Deductions from Pay Agreement dated 08 January 2024 (which was the date on which the claimant signed the agreement), including the fifth, nineth and eleventh paragraphs at page one of the said document. There was authority comprising an agreement by the claimant to allow a deduction from his salary (in relation to some matters) within the meaning of section 13 of the ERA 1996.

57. The company vehicle rules were also considered in this context which were signed by the claimant on the same date. That document provides notification to the employee that as a driver of the van he would be responsible for payment to the respondent for certain damage done when driving the vehicle. However, it does not comprise an agreement by the claimant to allow a deduction from his salary within the meaning of section 13 of the ERA 1996 (except in relation to the return of the company vehicle, and in the context of this case this is not relevant as it is accepted that the claimant returned the company vehicle to the respondent).

58. In relation to the deductions from pay document, the next question is whether the deductions made by the respondent that fell within the scope of that document were justified, and whether they fell within the authority provided therein.

Deductions regarding alleged breach of requirement for claimant to give notice

59. In terms of the Tribunal's findings, the Tribunal reached the conclusion that the claimant's employment was terminated by the respondent. In those circumstances, the respondent is not able to make any deductions from the claimant's wages regarding any alleged breach of the requirement for the claimant to give notice.

Deductions regarding Company Van

60. I note that the deductions from pay agreement provides that, "Any and all damage to vehicles, stock or property that is the result of your carelessness, negligence or deliberate vandalism will render you liable to pay the full or part of the cost of repair or replacement." That clause ends with the words, "In the event of failure to pay, such costs will be deducted from your pay or court action." I consider that this is a term advising the claimant that he was responsible for damage to property caused by his carelessness or negligence and in terms that a deduction would be made from wages to enable the respondent to recoup the cost of repairing the damage. That clause is sufficient to constitute a relevant provision authorising a deduction under s 13 of the ERA 1996 for all and any sums due to the company in respect of damage caused by the claimant to the van driven by the claimant during his employment with the respondent (due to the claimant's negligence or carelessness).

61. The Tribunal is satisfied that this clause, was sufficient to enable the company to recoup costs paid to third parties or its insurance excess from individual employees in respect of damage which may have been caused by them. The Statement of Terms of Employment does not expressly state that drivers of company vehicles are personally liable for accidents caused by their negligence and/or wrongdoing. There are relevant provisions in the company

vehicle rules making an employee liable for repairs to the vehicle due to the employee's negligence or lack of care.

62. I am satisfied on the evidence before me that the claimant is responsible for water damage in respect of the value of items in the van in the sum of £45.00 and a further amount of £40.00 relating to cleaning. I accepted on the balance of probabilities that that damage is likely to have occurred while the company vehicle was in the claimant's possession, that such damage was caused due to the claimant's carelessness or negligence and that the sum of £85.00 in terms of costs incurred by the respondent was reasonable in the circumstances. I am not satisfied that the claimant caused any other alleged damage to the company van on the evidence before me.

63. The sum of £85.00 was the actual cost of the remedial work to the respondent, in relation to which the claimant was liable. This was not a penalty.

64. In these circumstances the Tribunal finds that a deduction from wages relating to the damage to the company van arising from the claimant's negligence or carelessness was authorised within the meaning of s13 of the ERA 1996 (limited to the costs incurred by the respondent in the amount of £85.00). However, except in relation to the deduction of £85.00, I find that any further deductions made by the respondent were an unlawful deduction from wages.

Deductions regarding alleged poor workmanship

65. Although there are no relevant provisions that apply to this matter within the claimant's written Statement of Terms and Conditions, the same clause referred to above within the Deductions from Pay Agreement is a term of the claimant's contract of employment whereby the deduction from wages for property damage (due to carelessness, negligence, or deliberate vandalism on the part of the claimant) repair costs were authorised. There was also reference made to the claimant's liability for costs incurred as a result of unsatisfactory standard of work. Thus unsatisfactory standard of work is provided as a specific example of liability for the sums of full or part of the cost of the loss. As stated above that clause ended with the words "In the event of failure to pay, such costs will be deducted from your pay or court action."

Therefore, the claimant could be held liable for any costs occasioned by unsatisfactory standard of work and if the claimant failed to pay the same, the relevant amount could be deducted from the claimant's pay.

66. It is not clear from the provisions of that agreement, how, when and by whom any determination would be made in terms of whether the claimant's standard of work was unsatisfactory and how any damage or costs were to be assessed. The claimant was not notified about any alleged unsatisfactory standard of work during the course of his employment with the respondent.

67. The Tribunal did not have any evidence to show that the respondent had brought the allegations relating to unsatisfactory standard of work to the claimant's attention prior to the start of the Employment Tribunal claim.

68. Having assessed the evidence before the Tribunal, the Tribunal did not find that the claimant's standard of work was unsatisfactory, negligent, or careless, and further and in any event, the Tribunal did not accept that any damage was caused, or costs were occasioned as a result of the same.

69. In these circumstances the Tribunal finds that a deduction from wages relating to repayment of unsatisfactory standards of work (or any alleged damage occasioned by the claimant) was not authorised within the meaning of s13 of the ERA 1996. Any deductions made in relation to this matter by the respondent were an unlawful deduction from wages in the circumstances.

70. The claimant's final salary was due to be paid to the claimant on 01 February 2024 in the amount of £1672.00 gross. The respondent was entitled to deduct the amount of £85.00 from that payment (as indicated above). I find that any further amounts deducted by the respondent were unauthorised deductions from the claimant's wages. The claimant is therefore owed the amount of £1587.00 (£1672.00 - £85.00 = £1587.00) less any required deductions in respect of tax and national insurance.

Breach of contract (expenses)

71. Furthermore, the claimant was entitled as a matter of contract to reimbursement in respect of parking expenses incurred in the course of his

employment with the respondent. The claimant incurred expenditure totalling £20.70 in respect of parking expenses in relation to 15, 16 and 18 January 2024. The claimant sent receipts relating to these expenses to Josh Wood by WhatsApp messages. The claimant followed the correct and proper procedure in relation to claiming his expenses. The respondent indicated to the respondent that the claimant's expenses would be paid to him.

72. In the circumstances and on the evidence before me, I find that the respondent was in breach of contract in terms of their failure to pay the claimant's expenses. There was no right by the respondent to set off any amount in respect thereof. I therefore award the claimant the amount of £20.70 in respect of his breach of contract (expenses) complaint.

Conclusion

73. In respect of the claimant's complaint of unauthorised deductions from wages (wage arrears) the claimant is awarded the amount of £1587.00 less any required deductions in respect of tax and national insurance.

74. In terms of the claimant's complaint of breach of contract (expenses), the claimant is awarded the sum of £20.70.

B. Beyzade

Employment Judge

03 December 2024

Date of Judgment

Date sent to parties 04 December 2024

I confirm that this is my Judgment and Reasons in the case of 8000241/2024 Mr Mark Dalziel v MCP Scotland Ltd and that I have signed the Judgment and Reasons by electronic signature.