Case No: 6008864/2025

EMPLOYMENT TRIBUNALS

Claimant: Mr J Rosbery

Respondent: Private Equity Insights Ltd

Heard at: **London South Employment Tribunal** **On: 2 February 2026**

Before: **Employment Judge Bradford**

Representation
Claimant: In person
Respondent: Mr S Tollak, Director

JUDGMENT

1. The complaint in respect of holiday pay is well-founded. The Respondent was in breach of contract in failing to pay the Claimant for holidays accrued but not taken on the date the claimant's employment ended.

2. The Respondent shall deduct tax and national insurance from the gross sum of **£726.92** and pay the net sum to the Claimant.

3. The Respondent's counter claim for over-taken holiday is dismissed.

4. The complaint of unauthorised deductions from wages is well-founded. The Respondent made an unauthorised deduction from the claimant's wages on 31 October 2025 in that the laptop was not agreed in writing as required by s13 Employment Rights Act 1996.

5. The Respondent shall deduct tax and national insurance from the gross sum of **£230** and pay the net sum to the Claimant.

6. The Respondent failed to reimburse the Claimant's expenses which were reasonably incurred on the company's business. The Respondent shall pay the Claimant the net sum of **£27.63**.

REASONS

1. The Claimant was employed by the Respondent between 19.08.2024 and 31.10.2024 as a Management Associate, when his employment was terminated with one week's notice during his probation period. By an ET1 filed on 14.03.2025 the Claimant brought claims for holiday pay, unauthorised deductions from wages and 'other payments' being his contractual right to re-imbursement of a taxi fare.

Holiday pay

2. It was agreed between the parties that the accrued holiday entitlement was 5.7 days. There was a dispute as to whether three days had been taken in August 2024. One of these days was a bank holiday, 26 August. I heard evidence from Mr Tollak that the company's office was closed on that date. The Claimant could not recall whether he took the day off. According to the Claimant's contract, bank holidays formed part of the holiday entitlement. As such, I found that the Claimant took this day as holiday.

3. Prior to commencing his role, the Claimant requested two days holiday, Friday 30 August and Monday 2 September 2024. This was agreed by Mr Tollak. The Claimant's evidence was that he was called by Mr Tollak the evening of 29 August and told that he was required to do additional work. There was a screenshot showing a call took place at 19.36. The Respondent's position was that the agreed holiday was taken; the Claimant did not come into the office on either day, and only after his contract was terminated did he say he had not been able to take his planned holiday. There was a screenshot of emails received by Mr Tollak from the Claimant, which showed no emails were sent by the Claimant to Mr Tollak on either date.

4. The Claimant stated that he had travelled to Italy for his holiday as planned, as he was already at the airport when he received the call. However he worked from Italy on the two dates in question.

5. I found that whilst the Claimant may have carried out some work whilst he was on holiday (there was no evidence available to show whether or when he logged onto the company's system), he nevertheless took his holiday.

6. I found that the Claimant took three days holiday during the period of his employment.

7. When the Claimant was given notice that his employment was to be terminated, by email of 24.10.24, the email included: "*From a practical perspective, you can take holidays for the rest of your notice*". The Claimant said he did not agree to do so, and further, that this email did not give the notice of a requirement to take holiday in accordance with Regulation 15(4) of the Working Time Regulations 1998 (WTR).

8. The Respondent relied on the contractual clause which stated:

If either party has served notice to terminate the Employment, the Company may require the Employee to take any accrued but unused holiday entitlement during the notice period.

9. I begin with the WTR. In accordance with regulation 15(2)(b) an employer may require a worker to take leave on particular days by giving notice. There is a requirement for notice to be given, and in accordance with 15(4)(a) this is:

   twice as many days in advance of the earliest day specified in the notice as the number of days or part-days to which the notice relates

10. The Claimant was being asked to take 5 days holiday, so should have been given 10 calendar days' notice. He was not.

11. The Respondent submitted that the contract meant that the requisite notice had been given. This issue was dealt with in *Davis v Iodem Ltd ET Case No.2500063/21.* The central issue was whether the respondent had given valid regulation 15 notice where employment was terminated by reason of redundancy. The contract reserved the right for such leave to be taken during the claimant's notice period. The Tribunal rejected that argument that this met the duty of the respondent to give notice in accordance with regulation 15 WTR.

12. I find that the contractual clause, quoted above, falls far short of requiring the Claimant to take leave on specified days in accordance with regulation 15 WTR. Further, the Respondent having told the Claimant to take 5 days holiday, now says that the Claimant took more leave than he was entitled to, and brings a counter claim seeking reimbursement for over-taken leave. These two positions are wholly inconsistent.

13. I find that the Claimant had, by the date his employment terminated, accrued (as agreed between the parties) 5.7 days holiday. Having taken three days, there remained 2.7 days outstanding. The contract states that payment for annual leave is 1/260th basic salary. This means the Claimant is owed: £70,000 ÷ 260 x 2.7 = £726.92 gross.

14. It follows that the Respondent's counter claim is dismissed. The Claimant did not take more holiday than his pro-rata entitlement.

<u>Unauthorised deduction</u>

15. It was not disputed that £230 was deducted from the Claimant's final pay. The Respondent's position was that this was because the Claimant failed to return his company laptop. The Claimant says his laptop was left on his desk in the London office. His evidence was that his laptop never left the office. Mr Tollak suggested that as the Claimant's last day of work was in Stockholm, he would have taken his laptop, so the Claimant's evidence was not reliable. However, the Claimant confirmed that when he left for Stockholm he took his personal laptop. I further accepted that he did not know he would not be returning to the London office (this was before 24 October, the date notice of termination was given). I found the Claimant's

evidence that he often worked on his personal laptop and left the company laptop in the office to be reliable because he was consistent in this throughout his evidence.

16. However, I did not need to make a finding as to whether or not the laptop was returned, because in accordance with s13 Employment Rights Act 1996, deductions from wages can only be lawfully made if they are authorised by statute or a relevant provision of the worker's contract, or the worker has signified his agreement in writing.

17. The contract stated:

Company Property. The Employee understands that all documents (including computer records, facsimile and e-mail) and materials created, received or transmitted in connection with his work or using the facilities of the Company are property of the Company and, subject to applicable personal privacy laws, are subject to inspection by the Company at any time. Upon termination of the Employment (or at any other time when requested by the Company), the Employee shall promptly deliver to the Company all documents and materials of any nature pertaining to his work with the Company and will provide written certification of his compliance with this Agreement. Under no circumstances will the Employee have, following his termination, in his possession any property of the Company, or any documents or materials or copies thereof containing any Confidential Information

18. This was the only part of the contract that dealt with return of company property. It does not authorise the company to make salary deductions in respect of un-returned equipment. Indeed, the contract relates primarily to confidential information.

19. It follows that I find that the deduction of £230 was an unauthorised deduction.

Reimbursement of expenses

20. The Claimant had been in Munich for work. Most of his expenses (£77.94 of £105.57) had been reimbursed. The Respondent had refused to reimburse a taxi fare. The Claimant's evidence was that his role included booking speakers for conferences, as he had done here. The Respondent agreed that this was part of the Claimant's role. The Claimant said that his role included attending the pre-conference event, as the speakers would be present and his role involved looking after them and interacting with them. The Claimant says he was invited to the pre-event and was not at any stage told not to attend.

21. Mr Tollak's evidence was that the Claimant's role was to set up the conference. He was not on the email invitation for the pre-event. He was not expected to attend. To support this, Mr Tollak provided a screenshot of an email invitation, with most of a handful of names blocked out, and in any event only showing a very small proportion of the invitees. I found that had no evidential value.

22. Mr Tollak additionally said that he had spoken to the Claimant shortly before the pre-event. The Claimant was shouting (he could not recall about what). Mr Tollak said there had been a plan, the Claimant wanted to change the plan, Mr Tollak had said no, and this was when the Claimant reacted and was told not to attend the pre-event.

23. I found the Claimant's evidence more reliable than that of Mr Tollak because it was logical that if the Claimant's role included booking and looking after speakers, he would attend an event where they were present. I found Mr Tollak to be less reliable because he had two separate positions, first that the Claimant was not invited, and in response to the Claimant's evidence that he understood he was invited, Mr Tollak then referenced a conversation during which he said he had told the Claimant not to attend, secondary to some vague disagreement. If the Claimant had never been due to attend, a disagreement about another matter would have been irrelevant. I could not ignore that this second justification followed the Claimant's clear and logical explanation as to why he believed he was required to attend in view of his role looking after speakers.

24. I find that the Claimant genuinely and reasonably believed that his attendance at the pre-event was a requirement of his role, and that he was not told at any time that he was not expected to attend. He reasonably expected that the cost of travel to the event would be reimbursed, in line with his contract, along with his other travel expenses. Indeed, I accepted his argument that he would not have paid the taxi fare if he did not think his attendance was required, and in turn, would be reimbursed.

25. The Claimant's contract, with regard to reimbursement of expenses stated:

    The Company shall reimburse authorised business expenses properly and necessarily incurred or pre-approved by the Company upon production of receipts or supporting payment vouchers. A guiding principle in settling expenses is that there should neither be loss nor benefit financially as a result of any reasonable expense incurred on the Company's business.

26. There was no separate expenses policy. The Respondent's position was that the expense was not necessarily incurred. The Claimant's position was that it was so incurred. Having found the Claimant's version of events more reliable, and that he was expected to attend the pre-event, I find that the taxi fare was an authorised business expense, properly and necessarily incurred, and is to be reimbursed in accordance with the Claimant's contract.

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Employment Judge Bradford

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Date: 2 February 2026