



# EMPLOYMENT TRIBUNALS

**Claimant:** Miss W Phillips  
**Respondent:** MNE Accounting Ltd

**Heard at:** Nottingham - Hybrid  
**On:** Tuesday 13 July 2021  
**Before:** Employment Judge Blackwell (sitting alone)

## Representation

**Claimant:** In person (attended)  
**Respondent:** Mr D Flood of Counsel (by Cloud Video Platform (CVP))

### ***Covid-19 statement:***

***This was a remote hearing. The parties did not object to the case being heard remotely. The form of remote hearing was V – video. It was not practicable to hold a face-to-face hearing because of the Covid-19 pandemic.***

# JUDGMENT

1. The case is adjourned to 25 August 2021.
2. It will resume at 10 am with the Claimant and her witnesses in attendance and the Respondent's by CVP.

# REASONS

1. It became apparent that it was unlikely that we would conclude the proceedings today, principally because of the disclosure of documents that were, in my view, relevant to the proceedings.
2. The following matters are agreed as findings of fact:
  - 2.1 Since the foundation of Sigma Accounting Solutions Ltd (Sigma), Miss Phillips has been the only shareholder, having 100% of the shares.
  - 2.2 There was no written contract of employment as between Sigma and Miss Phillips.

2.3 RSB Accountancy Practice Ltd ceased to trade in 2018.

2.4 Sigma purchased the premises at Hempshaw Lane, NG6 8PF.

3. Orders for the resumed hearing are set out in a separate document.

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Employment Judge Blackwell

Date: 13 July 2021

JUDGMENT SENT TO THE PARTIES ON

14 July 2021

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FOR THE TRIBUNAL OFFICE

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