# **EMPLOYMENT TRIBUNALS (SCOTLAND)**

Case No: 4105529/2016 Preliminary Hearing at Aberdeen on 11 May 2017

Employment Judge:

Employment Judge: M A Macleod (sitting alone)

10 Shona Morrison <u>Claimant</u>

Represented by Ms M Gribbon

Solicitor

15 Aberdein Considine & Company <u>Respondent</u>

Represented by Mr B Napier

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#### JUDGMENT OF THE EMPLOYMENT TRIBUNAL

The claimant's claims for unfair dismissal, for a statutory redundancy payment, and under Regulation 5 of the Part Time Workers (Prevention of Less Favourable Treatment) Regulations 2000 all fail for want of jurisdiction, and are dismissed

#### **REASONS**

### 30 **Introduction**

- 1. The claimant presented a claim to the Employment Tribunal on 10 November 2016, in which she complained that she had been unfairly dismissed by the respondent, unlawfully deprived of a redundancy payment, discriminated against on the grounds of age or sex, and treated less favourably on the grounds of her status as a part time employee.
- 2. The respondent submitted an ET3 in which all claims were resisted, and in addition, it was denied that the claimant was an employee of the respondent, at the date of termination of her working relationship with them. The respondent asserted that the claimant was a salaried partner of the

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respondent. They submitted, therefore, that the claimant lacked the necessary employment status upon which to found a claim for unfair dismissal or a redundancy payment.

- 3. A Preliminary Hearing was fixed to take place on 11 May 2017 in order to determine this preliminary issue, namely, the claimant's employment status with the respondent. It was agreed that the only claims in respect of which the respondent disputes the jurisdiction of the Tribunal are:
  - i. Unfair dismissal;
  - ii. A claim for a statutory redundancy payment; and
  - iii. A claim under Regulation 5 of the Part Time Workers (Prevention of Less Favourable Treatment) Regulations 2000.
- 4. Ms Gribbon, solicitor, appeared for the claimant at the PH, and Mr Napier QC appeared for the respondent.
- 5. A joint bundle of productions was presented to the Tribunal, and in addition, a supplementary bundle was lodged at the outset of the hearing.
- 6. The claimant gave evidence on her own account, and Jacqueline Law, Managing Partner, gave evidence for the respondent.
- 7. Based on the information provided and the evidence led, the Tribunal was able to find the following facts admitted or proved.

### 20 Findings in Fact

- 8. The claimant, whose date of birth is 2 August 1967, commenced employment with the respondent on 31 July 1989 as a trainee solicitor, and was employed on successive employment contracts with the respondent as an assistant solicitor and associate solicitor until 1 May 1995.
- 9. The respondent is a law firm providing a variety of services to clients. It is a partnership in terms of the Partnership Act 1890, and has 29 partners, 16 of whom are equity partners and 13 are salaried partners.

- 10. The claimant became a salaried partner on 1 May 1995. She signed a copy of the Partnership Agreement in force at that time. Since that date until the ending of her relationship with the respondent, the claimant signed updated versions of the Partnership Agreement from time to time. The final version, in force on termination of her relationship with the respondent, was signed by the claimant on 23 May 2016 (38-84). When she became a salaried partner, she was not required to pay any capital sum towards the partnership.
- 11. The Partnership Agreement addressed this point at paragraph 7.1ff (49):
  - "7.1 The Salaried Partners have no interest in the Capital, assets or goodwill of the Firm, all of which are vested solely in the Equity Partners.
  - 7.2 Each Salaried Partner's share of the Profit in any Financial Year shall be limited to such sum as the Equity Partners shall agree annually.
  - 7.3 Each Salaried Partner's share of profit in any Financial Year (i) shall be deemed to accrue from day to day in that Year and (ii) shall be paid monthly in arrears.
  - 7.4 Subject to Clause 7.5, the Equity Partners shall (i) discharge all Firm Obligations according to their terms and (ii) shall jointly and severally indemnity any Salaried Partner against any loss howsoever arising which he incurs in connection with any Firm Obligation without any limitation as to amount..."
- 12. In paragraph 16, (54) the Partnership Agreement gave the claimant the entitlement to paid holidays. Under 16.1(d), a partner who had been a partner or employee of the respondent for at least 20 years would be entitled to 35 working days inclusive of 3 days to cover the Christmas and New Year period as specified by the Equity Partners.
- 13. In the event of illness, paragraph 17 provided, at 17.4 (55):

"An Incapacitated Partner shall be entitled during his absence to the following share in the Profits of any Financial Year:-

(a) for the first six months – full share

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- (b) for the next six months half share
- (c) for any further period at the discretion of the Equity Partners."
- 14. Paragraph 18.5 provided (56) that a salaried partner would be entitled during absence on maternity leave to a full share of profits in the first 13 weeks, and no share for the remaining 27 weeks of absence.
- 15.At paragraph 19, (57) the respondent confirmed that it would effect and maintain professional indemnity insurance in accordance with the LSS Scheme.
- 16. Paragraph 20 (58) dealt with the salaried partners' cars and pensions:
- "20.1The Firm shall pay the ordinary running costs (including road tax, MOT, petrol and insurance but excluding extraordinary repairs or renewal) of any car owned by a Salaried Partner and used in the Firm's business.
  - 20.2 The Firm shall pay a contribution equal to that paid by the Salaried Partner to such pension fund as may be nominated by the Salaried Partner and approved by the Equity Partners up to a maximum contribution of £1,500 per annum."
- 17. The claimant specialised, throughout her career with the respondent following qualification as a solicitor, exclusively in residential conveyancing. As at June 2016, she was part of the respondent's conveyancing team based in their Union Street, Aberdeen, office. The team comprised, at that time, Robert Fraser (Senior Equity Partner), the claimant, Chris Comfort (Salaried Partner), Leanne Warrender (Assistant Solicitor), Paul Fletcher-Herd (Paralegal) and Danny Anderson (Trainee Solicitor).
- 18. At that time, her working hours were Monday to Friday 9am to 4pm, and one Saturday in four working 9.30am to 4pm.
- 19. The respondent met the running costs of the claimant's car, which included annual road tax, which the claimant paid and for which she was reimbursed; all petrol costs; car insurance; car repair costs; and car service. She was also

provided with a mobile telephone by the respondent, who paid for all of the costs associated.

- 20. The respondent made an annual contribution of £1,500 to the claimant's pension, and provided personal health insurance for her and her son. They also had a death in service provision in place for her.
- 21. Any bonuses paid to salaried partners were discretionary. Gross annual bonus sums paid to the claimant from 2005 to 2015 were set out at Appendix A to the Agreed Statement of Facts presented to the Tribunal in this case, as follows:

10 2005/06 - £1,250

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2006/07 - £2,000

2007/08 - £2,500

2008/09 - £600

2009/10 - £1,500

15 **2010/11 - £1,000** 

2011/12 - £1,000

2012/13 - £500

2013 - £1,000

2014 - nil

20 **2015** – nil.

22. As a Salaried Partner, the claimant paid income tax under Schedule D and for both tax and national insurance purposes was classed as self-employed. The respondent met the cost of instructing an accountant to prepare the claimant's tax returns.

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- 23. The claimant was not required to put any capital into the respondent's business.
- 24. On dissolution of the firm, the Partnership Agreement provided (clause 29) that the claimant had no right to receive any of the net proceeds.
- 25. The claimant attended quarterly business meetings which were attended by all partners, associates and certain senior managers. The claimant was not entitled to attend equity partnership meetings. Only the equity partners and the partner being assumed were entitled to attend the respondent's assumption dinners.
- 26. On Monday 27 June 2016, the claimant was informed by Robert Fraser and Mike Sinclair that the equity partners had decided to invoke clause 24.4 of the Partnership Agreement by serving three months' notice on her. Her last day of work with the respondent was Friday 1 July 2016, and her partnership with the respondent terminated on 30 September 2016.

## 27. Paragraph 24.4 provides (62):

"The Equity Partners may at any time require any Salaried Partner to retire from the Firm by giving not less than 3 months notice expiring on the last day of a calendar month."

- 28. Associates in the respondent's firm may be entitled to a bonus in the event that the team in which they were employed made a profit, even if the firm overall did not achieve a profit. As a salaried partner, the claimant could, and from time to time did, find herself in a position whereby associates within her team qualified for and received a bonus but she did not.
- 29. Throughout her time as a partner with the respondent, the claimant described herself as a partner. She did not challenge the basis of the Partnership Agreement. She signed a succession of Partnership Agreements over the years from 1995, when an alteration in the partnership took place, and on each occasion did so without protest. She accepted before the Tribunal that the Partnership Agreement represented the relationship between herself and the respondent.

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- 30. In her tax returns, the claimant described herself as a partner to HMRC. For example in her tax return for the year to 5 April 2015 (138ff), she was asked: "Were you an employee, director, office holder or agency worker in the year to 5 April 2015?", to which she replied "No"; when asked if she worked for herself or on her own account in the year to 5 April 2015, she again replied "No"; and when asked "Were you in partnership?" she replied "Yes".
- 31. The claimant received a share of the profits of the partnership. That share was adjusted according to the profits achieved by the partnership as a whole. In the financial year 2008/09, the claimant's gross monthly salary was £3,093.12 for April, May, June and July; in August, September, October and November, her gross salary was reduced to £2,783.81; in December, she was paid £3,693.12, and in January and February her gross salary was £3,093.12; finally, in March she was paid £2,783.81 (190). The reason for the reductions was that the respondent was affected adversely by the global banking crisis.
- 32. In the financial year 2009/10, the claimant received a number of months' pay at the reduced rate of £2,783.78, until her regular gross payments of £3,093.12 resumed in September.
- 33. The claimant had authority to sign missives, correspondence and cheques issuing payments from the respondent's clients account, in her capacity as partner. She was not subject to an appraisal system, unlike those employees of the respondent who were neither equity nor salaried partners.
- 34. The claimant required to supervise work within the conveyancing team. A number of emails demonstrate that the claimant participated in the management of certain work and issued instructions to associates, assistants and paralegals within the firm (175-185). An example is that on 9 October 2015, the claimant emailed the conveyancing team to draw to their attention minimum firm standards relating to the time within which purchase files should be provided with cash statements prior to the settlement date. The claimant accepted that her responsibility was to ensure that the staff

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employed by the firm adhered to the standards set by the firm in the transactions carried out.

- 35. When the respondent sought to appoint a new partner, the salaried partners were consulted by email and asked whether they objected to the appointment. On 28 November 2013, Mr Harvey Aberdein, the then Managing Partner, emailed the claimant and other salaried partners to advise that the equity partners wished to offer Neil Fraser a promotion from associate to salaried partner from 1 January 2014, and asked "Do you have any objection?" Following that email, and later that morning, Mr Aberdein emailed the equity partners to confirm that the salaried partners had no objection to Mr Fraser's promotion.
- 36. Under paragraph 7.4 of the Partnership Agreement, the equity partners indemnified the salaried partners, including the claimant, jointly and severally against any loss howsoever arising incurred in connection with any firm obligation. The claimant had a residual concern that she would be exposed to personal financial risk in the event that that personal indemnity failed, and as a result, following her promotion to salaried partnership, the claimant transferred joint ownership of her home to her husband. The reason she did this was to ensure that her home was not at risk in the event that the partnership debts were called up.
- 37. A salaried partner is distinguished from an associate or assistant in that the expectations upon a salaried partner are higher. A partner is expected by the respondent to develop business, and repeat business, and to have input into strategy, staffing, legal changes, partnership meetings, quarterly business meetings and in developing the business as a whole.
- 38. The claimant was a highly experienced and knowledgeable solicitor in residential conveyancing, and as a result, her transactions were not individually supervised by the equity partners.
- 39. As a partner, the claimant was not required to submit holiday requests or report sickness absence in the same way as associates or other employees of the respondent.

## **Submissions**

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- 40. For the claimant, Ms Gribbon presented a written submission, to which she spoke. A short summary of her submission is provided here.
- 41. She made reference to the Supreme Court's judgment in <u>Bates van</u> <u>Winkelhof v Clyde & Co LLP and another</u> [2014] ICR 730, in which, she said, an equity partner of an English LLP can constitute a worker in terms of section 230(3) of the Employment Rights Act 1996, and doubts were expressed as to whether in Scots law a partner could be an employee. She submitted that in that case, the conclusion reached by the majority of the court was as a result of the special characteristics of an LLP.
- 42. The claimant's position here is that while the nature of her engagement with the respondent carried the label of partner, it was in fact a contract of employment.
- 43. Ms Gribbon argued that the claimant was subject to the control of the respondent, that there was mutuality of obligation as between the claimant and the respondent, and that she owed them the obligation of personal service, all of which pointed towards the claimant being an employee. She observed that no single factor is determinative. She acknowledged that there was a conflict in evidence as to the extent to which she was able to delegate any of her duties.
- 44. She submitted that although the claimant was not "micro-managed" by the equity partners, her caseload was controlled by the equity partners. She was given her work and files by Mr Fraser, the equity partner in the conveyancing section. Just because she was able to carry out work unsupervised does not mean that she was not an employee. Although for tax purposes she was deemed to be self-employed, that is not determinative for the Tribunal's purposes. The label that parties put on a relationship is not determinative of the legal nature of that relationship either.
- 45. There was little distinction between the roles of associates and salaried partners. They were both entitled to attend quarterly business meetings, and

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therefore had the same input into the business. There were no separate meetings for salaried partners, and they could not attend equity partner meetings. The claimant had no say into the appointment of partners assumed into the business.

- 46. Ms Gribbon acknowledged that this is an unusual case, but that the previous cases in which partners have been shown to be employees relate to circumstances in which they have no capital and no right to the net proceeds.
- 47. She invited the Tribunal to find that the claimant was an employee of the respondent, which failing that she was a worker.
- 48. For the respondent, Mr Napier made an oral submission, and again a short summary is provided here.
  - 49. He commenced by saying that the claimant's view of the partnership is of a hierarchical organisation, in which there is a separation of "the sheep and the goats". By contrast, he maintained that a more helpful way to consider the organisation is as a ship where there is a crew with different roles but cooperating in a common venture, namely a voyage to steer the ship to reach port.
  - 50. Mr Napier commented that the claimant's evidence, given her 30 years' experience of being a qualified lawyer, demonstrated an ignorance of legal principles which was surprising, if not disingenuous. He asked the Tribunal to prefer the evidence of Ms Law, which was not evasive, over the evidence of the claimant, who was evasive, for example in relation to the financial advantages of partnership status.
- 51. He pointed out that there is a general point about whether or not someone is self-employed, but here there is a sub-category of partner, in a legal firm, which has its own dimensions. If the claimant was a partner under the Partnership Act that is inconsistent with being an employee.
- 52. He argued that if the parties have reduced their agreement to writing, the Tribunal must decide the question by construing the document itself. In his submission, this is not a sham document something which has never been

suggested, in any event – but neither is it a document designed to give an advantage to a more powerful partner. This is, he said, a standard form partnership agreement. The claimant signed it on a number of occasions. It is quite clearly a commercial venture where the success of the firm has an impact on the share received by the claimant, as can be seen from the reduction in her share in 2008.

- 53. The claimant was content to have the benefits of partnership status for 20 years.
- 54. Going to the Equality Act 2010, the special provision for partners has always been made. The only reason for section 44 to be there is because the position of a partner is not covered by the general provisions. If you came under section 83, you would not need section 44. He argued that the same definition is found in the Part Time Workers (Prevention of Less Favourable Treatment) Regulations 2000.
- 55. Mr Napier argued that the claimant is neither an employee nor a worker, and therefore the claims under consideration in this hearing should be dismissed.

### **The Relevant Law**

- 56. Section 230 of the 1996 Act provides as follows:
  - (1) In this Act "employee" means an individual who has entered into or works under (or, where the employment has ceased, worked under) a contract of employment.
  - (2) In this Act "contract of employment" means a contract of service or apprenticeship, whether express or implied, and (if it is express) whether oral or in writing.
  - (3) In this Act "worker" (except in the phrases "shop worker" and "betting worker") means an individual who has entered into or works under (or, where the employment has ceased, worked under)—
  - (a) a contract of employment, or
  - (b) any other contract, whether express or implied and (if it is express) whether oral or in writing, whereby the individual undertakes to do or perform personally any work or services for another party to

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the contract whose status is not by virtue of the contract that of a client or customer of any profession or business undertaking carried on by the individual;

and any reference to a worker's contract shall be construed accordingly."

57. Reference was also had to the authorities to which the parties referred the Tribunal.

## **Discussion and Decision**

- 58. The issue to be determined in this hearing is, primarily, whether the claimant was an employee of the respondent during her time as a "salaried partner", and in particular at the point where that appointment was ended by the respondent, or was, as the respondent argues, a partner.
- 59. Although the claimant's solicitor made reference in passing to an alternative argument that the claimant may be regarded as a worker, there was little detail provided in the argument that that alternative could be upheld, and accordingly the substance of this decision relates to the question of whether the claimant was an employee or a partner.
- 60. The relationship between the claimant and the respondent was set out, expressly, in the Partnership Agreement which the claimant signed in 1995 on accession to the partnership, and repeatedly thereafter owing to the regular need to update that agreement. The claimant does not argue that that agreement was a sham; indeed, in evidence she accepted that the Partnership Agreement is the basis of the relationship.
- 61. It is to that agreement that the Tribunal must first look, in my judgment, in order to determine what that agreement says about the nature of the relationship between the parties.
- 62. Before doing so, it is appropriate for me to comment on the evidence given respectively by the claimant and Ms Law. I found Ms Law to be a straightforward and honest witness, upon whose evidence reliance could be placed. She was questioned closely about the arrangements in place for the

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claimant and in my view sought to be open and helpful to the Tribunal in her answers. There were certain points upon which she was unable to give complete answers – relating, for example, to the net profits achieved by the partnership in particular years – but I did not conclude that she was being evasive or unhelpful in those answers. It appeared to me that she was taking care not to be led into giving answers about matters of which she did not have detailed knowledge to hand.

- 63. The claimant's position in evidence was curious. She is plainly a highly experienced conveyancing solicitor, well established in her profession and knowledgeable in her field. Her attitude towards the meaning of the partnership agreement was to disavow any understanding of employment or partnership law, but it is clear that over the entirety of her engagement with the respondent, and particularly while she was a partner of the respondent, she saw no reason to challenge her status as a partner. She sought, in my judgment, to downplay aspects of her role in a way that was inconsistent with what Ms Law described, especially in relation to her capacity to delegate work, but also in a way that was inconsistent with her attitude towards her status while working for the respondent.
- 64.I do not consider that the claimant was being deliberately untruthful in her evidence, but where there was an inconsistency between her evidence and that of Ms Law as to the arrangements in place for the firm, I preferred the evidence of Ms Law as being more reliable.
- 65. The Partnership Agreement clearly describes the relationship between the claimant and the respondent as that of a partner in a partnership. It is also clear that the way in which the claimant's role operated in the partnership was consistent with that set out in the Agreement. There was no suggestion, as Mr Napier submitted, that the Agreement was a sham, not reflected by the reality of the claimant's day to day working. The claimant accepted as much in cross examination.
- 66. On that basis, the relationship is clearly one in which the claimant was a partner in a partnership. She accepted that during her time with the firm, as

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is apparent from her actions. She did not challenge her status as a partner at any time; she may be taken to have understood that what she was entering when she signed the Partnership Agreement was a partnership, from its plain terms; she identified herself as a partner both within the firm and to clients outwith, thereby holding herself out as a partner; she accepted that her accession to partnership amounted to a promotion from the position of associate, and that it brought with it a number of benefits; she was, for a time, the firm's conveyancing partner, a title which she plainly accepted as having a simple meaning; and she understood that there were risks to which she was subject as a partner which did not apply to the position of associate. This last point appeared to me to bear some significance. Although the claimant, before the Tribunal, sought to downplay the risks which may fall upon her in the event of debts being called in for the partnership, she accepted that if the personal indemnity given to her by the equity partners were to fail, she would bear that risk herself. That was why she arranged, shortly after becoming a partner, to transfer the ownership of her home from joint names to the name of her husband, expressly to avoid that home being included in any assessment of her assets in the event that she became liable for the debts of the partnership. In my judgment, that was a clear indication that she understood that she was more than an employee. An employee in such circumstances would not bear any risk; a partner would have such a risk, and that is inconsistent with the status of employee to which she now appeals.

67. The claimant sought to argue that she was subject to control by the equity partner in her department, Mr Fraser, in that she only took work which he allocated to her, and that she could not refuse that work. However, Ms Law appeared to be surprised by this contention. She gave evidence that the claimant, as a partner, was expected to seek business for the respondent on her own, and that she had done so in the past, particularly having a client in the TSB Bank in Newmachar from which the respondent derived considerable business. It appeared that the claimant was seeking to minimise her role in generating business but the evidence suggested that she was expected to do so, and from time to time she did. In addition, it was apparent that the

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claimant did refuse to carry out certain work at times, for example if she felt that her workload would not allow it.

- 68. The claimant sought to argue that she was required to provide personal service, in the way that an employee would be. Certainly the evidence demonstrated that the claimant did require to provide personal service to the respondent. However, of itself, this is not determinative, since that is equally true of a partner in a partnership.
- 69. The claimant suggested that there was mutuality of obligation between the respondent and her, and that was another indicator that this was an employment relationship. However, while there was clearly a degree of mutuality of obligation, in that the partnership expected her, in terms of the Partnership Agreement, to fulfil certain service obligations to them, the degree of autonomy exercised by the claimant was, in my judgment, greater than she sought to represent in her evidence. She was in a position to determine her own workload to a greater extent than employees would be, and in addition, to create her own workload to some extent by attracting and servicing new clients herself.
- 70. The claimant argued that her remuneration was, in effect, a salary, and akin to that of an employee. Again, there is an extent to which this is correct the name "salaried partner" suggests that is anticipated by both parties but it is important to recognise that the payments made to the claimant were payments made out of the profits of the respondent firm. Those payments were reduced for a number of months in 2008/09 and 2009/10, with no protest by the claimant, and the reason given by the respondent (and accepted before me by the claimant) was that the profits of the firm were affected by the banking crisis at that time, and that the payments made to partners required to be reduced at the discretion of the equity partners to reflect the decrease in the profits.
- 71. The claimant's bonus payments were also affected by the respondent's profits or losses, and they fluctuated depending on the overall performance of the firm. Associates were given bonuses dependent on the performance

of the department (or cost centre) within which they were employed, but partners were paid bonuses relative to the overall profitability of the firm. In my judgment, that is a clear indication of the different positions of the partners and the associates; that the profitability of the whole firm is what determines the payment of a bonus, and that from time to time associates would receive a bonus where the partner would not, simply because the firm as a whole was not profitable. In other words, the partners, including the claimant, required to take the risk of profits falling upon themselves, and that is inconsistent with the position of an employee, and consistent with that of a partner. In addition, neither had any input into the capital of the firm.

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- 72. In my judgment, while the evidence demonstrated that there were some features of the claimant's work which suggested that she was in a similar position to that of the associates for example, neither were invited to equity partner meetings, and both were in attendance at quarterly business meetings there were sufficient differences in their positions to allow a distinction to be made.
- 73. In particular, the claimant did have supervisory duties as part of her partnership role, and required to take responsibility for the management of staff within her department. The emails showing the claimant issuing instructions to her team about the standards of the firm which required to be maintained were evidence of a manager seeking to manage the performance of her team, and implement and ensure adherence to standards agreed by the management of the firm. Ms Law also gave evidence that the claimant could delegate work, and there was some evidence that she did so, though she herself said that she had nobody to delegate to.
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- 74. Further, the claimant had a right to be consulted over the promotion of staff to partnership. She accepted that the salaried partners were consulted about such decisions, and given the right to object. That was a form of input into the management of the firm which is consistent with the status of partner.
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- 75. She received certain financial benefits not granted to employees, such as payment of all costs associated with her car, such as all her petrol costs, no

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matter whether incurred on business or privately. While that is not of itself determinative of employment status, it is a clear difference in her treatment by the respondent to that of an associate or assistant, and in my judgment, signposts an understanding by both claimant and respondent that as partner she was entitled to certain specific benefits not given to the employees of the firm.

- 76. The fundamental question here was whether the Partnership Agreement truly reflected the relationship between the parties, since, if it did, that would be inconsistent with the claimant's claim to be an employee of the respondent. In my judgment, the claimant's relationship with the respondent was clearly that of a partner in a partnership. That was explicitly what was said in the Agreement which the claimant signed on a regular basis during her partnership with the firm, and she never challenged it until it became expedient, as part of these proceedings, to do so.
- 77.I accept Mr Napier's submission that in construing the terms of the Partnership Agreement it is necessary to look to those plain terms first, and then see whether they have been consistently applied in practice. In my judgment, the Partnership Agreement established a partnership which included the claimant as a partner; the way in which that worked in practice was consistent with the terms of that Partnership Agreement; and there was no evidence, nor any suggestion, that the Agreement was a sham which did not truly reflect the relationship between the parties. In the face of these findings, it is my judgment that the claimant was a partner, and not an employee.
- 78. Accordingly, the claimant's claims for unfair dismissal, for a statutory redundancy payment, and under Regulation 5 of the Part Time Workers (Prevention of Less Favourable Treatment) Regulations 2000 all fail for want of jurisdiction, and are dismissed.
  - 79. It is appropriate, then, that this case is now listed for a hearing on the merits of the claims which remain outstanding.

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Employment Judge: Murdo MacLeo
Date of Judgment: 17 June 2017
Entered into Register: 19 June 2017
and sent to parties Murdo MacLeod