



EMPLOYMENT TRIBUNALS

Claimant: V Keogh

Respondent: C.H.I. (UK) Limited

Heard at: Newcastle upon Tyne (by CVP)

On: 6 and 7 October 2025

Before: Employment Judge Heather

REPRESENTATION:

Claimant: in person

Respondent: Mr C Hancock (lay representative)

RESERVED JUDGMENT

The judgment of the Tribunal is as follows:

Unfair Dismissal

1. The complaint of unfair dismissal is not well-founded. The complaint is dismissed.

Direct discrimination

2. The complaint of direct age discrimination that the claimant was asked on 25 March 2024 how long she intended to continue working was not presented within the applicable time limit. It is not just and equitable to extend the time limit. The complaint is therefore dismissed.
3. The complaint of direct age discrimination that the claimant was not trained on the new ISO standard was not presented within the applicable time limit. It is not just and equitable to extend the time limit. The complaint is therefore dismissed.
4. The remaining complaints of direct age discrimination are not well founded and are dismissed.

REASONS

Preliminary matters

Format of the hearing

5. The hearing was conducted by video over 2 days.

The claim

6. The claimant's claim was received by the Tribunal office on 13 February 2025. The claimant brings complaints of unfair dismissal and direct age discrimination.
7. The claimant was employed by the respondent in an administrative role from 1 June 2021 until 29 September 2024.
8. The claimant's grounds of complaint are:
 - a. when she was 59 she was asked by Oliver Bridge how long she intended to work;
 - b. her role was eroded from June 2024 to September 2024;
 - c. the software that is used to facilitate the ISO standard requires hum input;
 - d. some payroll duties were still required;
 - e. the finance director undertook part of her duties without telling her;
 - f. the finance director began to question what she was doing and said that certain things were not her job anymore;
 - g. she was not told that the meeting on 11 September 2024 was a redundancy meeting;
 - h. she was told at the meeting on 11 September 2024, without warning, that she was going to be made redundant;
 - i. on 12 September 2024 she received an invitation to a risk of redundancy meeting;
 - j. cost cutting was not the reason for removing her role;
 - k. the company required an accounts person

- l. no other role was found for her;
- m. the minutes were not an accurate record of the meetings that took place;

The response

- 9. The response was received on 25 March 2025 and an amended response was received on 23 April 2025. The complaints are each denied. The following information is provided by the respondent:
 - a. the claimant was not unfairly dismissed;
 - b. the claimant was not discriminated against;
 - c. the claim for age discrimination is out of time;
 - d. the claimant was not asked how long she intended to work for;
 - e. the respondent identified that savings could be made with certain elements of work being automated by software and being outsourced;
 - f. the claimant was notified and consulted about potential redundancy;
 - g. the respondent considered whether any other suitable roles were available for the claimant but there were not;
 - h. there was a meaningful consultation process;
 - i. the claimant was dismissed because of redundancy;

List of issues

- 10. A case management hearing was conducted by Employment Judge Robertson on 26 June 2025. The claims and issues were discussed at that hearing with a List of Issues being prepared. I have treated that List of Issues as final and it is incorporated by reference under the heading "Discussion and conclusion".

Bundles and documentary evidence

- 11. The hearing bundle had 212 pages.

Applications during the hearing (late evidence)

- 12. I admitted additional evidence on the first day of the hearing at the request of the claimant. The respondent did not object to the additional evidence. I considered that it was in the interests of justice to do so as the documents were relevant to the

issues in the claim and would assist the claimant to present her claim in the manner that she wanted to.

13. The additional evidence amounted to four pages of documents and was:
- a. an extract from claimant's calendar;
 - b. an extract from British Assessment Bureau website;

Witness evidence

14. The following witness statements were provided:
- a. Mrs Keough – 16 pages;
 - b. Mr Bridge – 4 pages;
 - c. Mr Hill – 5 pages;
15. Each of the witnesses gave oral evidence at the hearing.

Assessment of the evidence

16. It is not necessary to reject a witness' evidence, in whole or in part, by regarding the witness as unreliable or as not telling the truth. The Tribunal naturally looks for the witness evidence to be internally consistent and consistent with the documentary evidence. Is the evidence credible? Is it corroborated by other witness evidence and/or by the contemporaneous records or documents? How does the evidence withstand cross-examination? How reliable is a witness' recollection? Is a witness speculating rather than testifying? What is the witness's motive for their account? How does the witness compare to other witnesses?
17. My assessment is that each of the witnesses did their best to assist the Tribunal and gave their evidence in a straightforward manner.

Chronology and findings of fact

18. It is not necessary or proportionate for me to determine every point of dispute between the parties. Where matters are agreed I will make findings of fact based on what is agreed. Where matters are not agreed then I will make such findings of fact that are necessary for me to determine the claim.
- a. the claimant's employment commenced on 1 June 2021 (albeit had worked for the company on a freelance basis for 10 years prior);

- b. in March 2024 Mr Hill and Mr Bridge took over the running of the company. They purchased the business from the previous owner. They were both appointed as directors. They also became shareholders. The purchase was completed on or around 22 March 2024;
- c. on 25 March 2025 an initial meeting took place between the claimant and Mr Bridge. There is no dispute that a meeting took place that day between Mrs Keogh and Mrs Bridge. There is a factual dispute between them about whether or not Mr Bridge asked Mrs Keogh about how long she proposed to continue working. Mrs Keogh says that she was asked that question and that what she took from it was that Mr Bridge was asking her how long it would be until she retired. Mrs Keogh says that she told Mr Bridge that she would need to keep working until she was 67 (she was 59 at the time);
- d. Mrs Keogh says that she did not realise the significance of the question at the time. She has given differing explanations as to when and how she appreciated the significance of the question. In her claim form Mrs Keogh says that she realised after receiving advice but doesn't specify when she received the advice. In her oral evidence she said "put two and two together" when she was told that she was going to be made redundant. In her written submission Mrs Keogh says that the comment was suggestive that she might be nearing the end of her working life – it is unclear whether Mrs Keogh is saying that is what she thought at the time of the conversation or the view that she has formed subsequently;
- e. Mr Bridge denies that he asked that question or that any conversation of that nature took place. Mr Bridge says that Mrs Keogh's age was not relevant at all, that he was aware from his due diligence prior to purchasing the company that Mrs Keogh worked in finance and that he understood that she was a diligent employee who was good at her job. He also explained that he is aware, from his many years running businesses and managing dozens of employees that it is not appropriate to ask about a member of staff's age, sexual orientation or marital status. He said that these matters are irrelevant but that he is also aware that such questions could result in legal proceedings. There was nobody else present at the meeting so there are other witnesses to corroborate either version of events;
- f. Mrs Keogh did not make any complaint about the meeting she had with Mr Bridge on 25 March 2024, either formally or informally at any time whilst she was employed by C.H.I. (UK) Limited. She did not raise the matter during the redundancy process which is when she says that she "put two and two together". She is not obliged to make any complaint. I note though that Mrs Keogh did raise other matters that concerned her during her employment. She raised with both Mr Hill on 19 August 2024 her concerns about him undertaking aspects of her finance role without liaising with her. A few days later, on 22 August 2024, Mrs Keogh raised with Mr Bridge that there was

“unnecessary input / communication which I feel is complicating / hindering a procedure I have done competently for years”. Mrs Keogh was clear in her evidence that her message to Mr Bridge on 22 August 2024 was about Mr Hill. She also wrote in emails to Mr Hill on 17 September 2024 and 19 September 2024 that she had been told on 11 September 2024 that her role was being made redundant which was in the context of her saying that consultation meetings were superfluous;

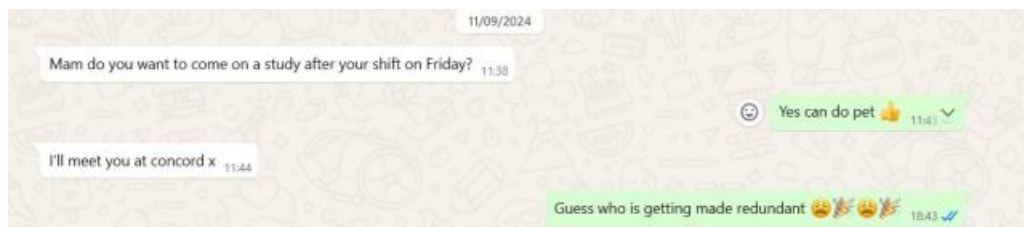
- g. I think that it is probable that if Mr Bridge had asked Mrs Keogh about her retirement plans during their meeting on 25 March 2024 that Mrs Keogh would have raised a complaint about that either at the time or at the latest during the redundancy process when she had “put two and two together”. I think that it is inherently unlikely that she would wait until she presented her claim at the Employment Tribunal to raise the matter;
- h. my finding, on the balance of probabilities, is that Mr Bridge did not ask Mr Keogh about her retirement plans at the meeting on 25 March 2025;
- i. on 23 and 24 April 2024 Mr Hill and Mrs Keogh exchanged messages on Slack about arranging to have a meeting to discuss the ISO process. As part of that exchange Mrs Keogh notified Mr Hill that she had undertaken ISO auditor training in 2019;
- j. on 28 May 2024 Mr Hill and Mrs Keogh exchanged messages on Slack about, (i) enrolling for ISO related training; (ii) the company that had previously been used by the respondent for the accreditation, and (iii) the need to review the changes between the 2013 standard and the 2022 standard;
- k. a number of changes were made to financial processes in the business in the months following Mr Hill and Mr Bridge being appointed as directors. These included merging two accounting systems into one system, automation of invoicing, recurring invoicing, direct debit collection, annual (rather than monthly) invoicing for certain services. The invoicing changes did not all apply to all customers immediately. The process has been gradual and was still ongoing at the date of trial but as time passes more and more customers have been transitioned to the new financial processes;
- l. in or around May 2024, Mr Bridge and Mr Hill made the decision that payroll services would be outsourced to an external provider. The payroll was outsourced with effect from the July 2024 pay run;
- m. the decision to outsource payroll was communicated to Mrs Keogh in a Slack message on 29 May 2024. She was also informed that she would still

need to prepare a spreadsheet of information including calculating bonuses and overtime;

- n. on 11 June 2024 Mrs Keogh, Mr Hill and Mr Bridge had an exchange of messages on Slack about the new ISO standard, the possibility of a transition audit and the annual audit. The outcome was that Mr Bridge and Mr Hill wanted to understand more about the new ISO standards and what work would be involved before booking a transition audit;
- o. there were further exchanges between them on 17 and 20 June about the steps that had been taken regarding preparation for the new ISO standard. Mr Bridge sent a message on 20 June 2024 saying that he had booked a transition audit for 29 July. Mrs Keogh says that she was subsequently excluded from the transition audit on 29 July 2024. The respondent says that the transition audit was cancelled and did not take place because in the intervening period the respondent had decided to use a different provider. It is not disputed that the respondent subsequently used a new software provider for the compliance functions for the ISO standard. The respondent's explanation is inherently plausible and is in line with the fact that the respondent has subsequently engaged a new provider. I therefore find, on the balance of probabilities, that the claimant was not excluded from the transition audit on 29 July 2024 but that the transition audit did not take place as it was cancelled because the respondent had decided to engage a new provider;
- p. on 27 June 2024 Mrs Keogh and Mr Hill exchanged a series of messages on Slack about how the new payroll process would work once that was outsourced. The messages were centred around what elements would be outsourced and what tasks would remain with Mrs Keogh;
- q. on 29 July 2024 Mr Bridge sent a Slack message to Mrs Keogh with instructions about contacting clients regarding overdue accounts. Mr Bridge's message set the parameters for which clients needed to be contacted and explained that he wanted Mrs Keogh to speak to the clients directly to understand the reasons why payment hadn't been made rather than just sending a written reminder;
- r. on 14 August 2024 Mrs Keogh sent a Slack message to Mr Bridge setting out that she had noticed a new person on Slack and enquiring who she was. Mr Bridge replied confirming who the person was and her role as well as thanking Mrs Keogh for checking the position;
- s. on 19 August 2024 Mr Bridge sent a Slack message on the company's general chat channel. That message introduced Mr Bridge's assistant, set out that she would be assisting with administration around the ISO standard and that she may be chasing for information via Slack or email;

- t. Mrs Keogh says that she did not see the message about Mr Bridge's assistant at the time and only became aware of that message during the redundancy process. Mrs Keogh explained in her evidence that the general chat channel was a busy channel that was used by all staff and included a lot of comments and discussion that were not relevant to her or her role. She said that she didn't often look at that channel and that it would be easy for a message of that nature to be overlooked by her in the throng of messages. I accept that evidence from Mrs Keogh. It has a ring of truth to it and seems likely in the context of a member of staff who worked a limited number of hours each week and was in a role that was very distinct and separate to most of the other employees of the company;
- u. Mr Bridge's assistant who was introduced by way of his message on 19 August 2024 was the same person that Mrs Keogh had identified in her Slack message of 14 August 2024;
- v. separately on 19 August 2024 Mrs Keogh sent a detailed Slack message to Mr Hill setting out her concerns about him not communicating or collaborating with her when undertaking finance tasks. Mr Hill sent an apologetic response and agreed with the proposal that Mrs Keogh had made about how to handle matters going forward;
- w. on 22 August 2024 Mrs Keogh sent a Slack message to Mr Bridge with some information which appears to be a response to an earlier query about a payroll matter. She included the following information in her message; *"But at the minute there seems to be unnecessary input / communication which I feel is complicating / hindering a procedure I have done competently for years. I'm going to streamline my slack messages if possible, so I can keep the important things to hand. Maybe we can talk when you are back from holiday"*;
- x. Mrs Keogh says that this information was a complaint about Mr Hill's approach and what she considered to be interfering with her work, going behind her back and failing to communicate with her. She says that she had thought that Mr Bridge would discuss the matter when they had their next meeting (which was on 11 September, following Mr Bridge's holiday) but he didn't respond to her at all and instead the meeting on 11 September 2024 was when she was told that she would be made redundant;
- y. Mr Bridge's evidence was that he did not recognise that Mrs Keogh was making a complaint and certainly did not view the message as a grievance. He says that it was a peripheral comment which lacked detail and specificity. Mr Bridge says that there was no follow up from Mrs Keogh and there was no ill intent on his part in not taking the matter further with her;

- z. in relation to this message I accept the evidence from both Mrs Keogh and Mr Bridge. They have different perspectives about the same message and that is not a criticism or a fault of either of them. Mrs Keogh was expressing her concerns and setting out that she wanted a discussion. Equally, Mr Bridge saw it as a general comment from Mrs Keogh that there was something she wanted to discuss at a later date;
- aa. the decision I have to make is whether, objectively, Mrs Keogh's message was a complaint or grievance that Mr Bridge failed to respond to. I do not think that it was. The message reads as a frustration about processes and procedures that is raised by Mrs Keogh in direct response to a query that had arisen in relation to a payroll matter. It is clear that there is something that Mrs Keogh wishes to discuss and that she considers that improvements can be made to procedures and communication. I note that Mrs Keogh had broached the matter directly with Mr Hill a few days earlier and had not, for example, told him that she was dissatisfied with his response. My assessment is that this was not a formal complaint or grievance from Mrs Keogh;
- bb. on 6 September 2024 Mr Bridge asked Mrs Keough if they could defer their usual weekly accounts catch up meeting from Monday 9 September 2024 to Wednesday 11 September 2024;
- cc. Mr Bridge and Mrs Keogh had their usual weekly accounts catch up meeting on 11 September 2024. At the conclusion of the first part of the meeting Mr Bridge broached the issue of redundancy with Mrs Keogh. There is, again, a significant disparity of position between Mrs Keogh and Mr Bridge. Mrs Keogh says that she was told that her role was being made redundant and that, when she asked "when?", Mr Bridge told her that it would be at the end of the month after the payroll had been completed. Mr Bridge says that he told Mrs Keogh that her position was at risk of redundancy and only said that the end of the month would be a suitable time frame, if the redundancy went ahead, when he was pressed by Mrs Keogh for more information;
- dd. Mrs Keogh was vociferous in her evidence that Mr Bridge had said that her role was being made redundant. She points to the message that she sent to her daughter at 18:43 which is as follows:



- ee. Mr Bridge points to his email the following morning which was headed “Risk of redundancy” and was a follow up email confirming that the risk of redundancy had been communicated and setting out the procedure for a decision to be made by the end of the month;
- ff. Mrs Keogh replied later in the morning thanking Mr Bridge for the update and enquiring about the time of the next meeting.;
- gg. Mr Bridge says his email reflects the discussion that was had the previous evening. He explained that the reason it was sent the next morning was because his family commitments meant that he had to leave work immediately following the discussion so did not have time to prepare the email immediately after the discussion. He got up early the next morning to send the email to Mrs Keogh before attending to family matters and then going to work. He points out that Mrs Keogh’s response was pleasant and did not suggest that there was anything inaccurate or untrue in Mrs Bridge’s email;
- hh. Mrs Keogh says that Mr Bridge sent the email early on the morning of 12 September 2024 because he had realised his mistake and decided that he ought to engage in a consultation process before reaching a decision. She says that her response was not a tacit acceptance of the accuracy of Mr Bridge’s email but rather that she was resigned to the inevitable pre-determined outcome of the redundancy process;
- ii. In considering which is the more likely I have taken into account the inherent likelihood of either being correct, the contemporaneous written records and the explanations provided by both Mrs Keogh and Mr Bridge. Mrs Keogh is a lady who was willing to ask questions and say when she did not agree with things. She raised her concerns about Mr Hill undertaking financial tasks without liaising with her, she asked a question about an unknown person being added to Slack and she asked questions about what the impact of outsourcing the payroll function would be. I therefore find it surprising that Mrs Keogh did not challenge the correctness of Mr Bridge’s email on 12 September 2024 if what he had set out was not an accurate reflection of their discussion;
- jj. It is quite possible that Mrs Keogh believed that the outcome of the redundancy process was a forgone conclusion and that there would be nothing, in reality, that she could say or do that would save her job. That does not mean that Mr Bridge told her on 12 September 2024 that she was to be made redundant at the end of the month;
- kk. I have taken into consideration that the respondent took legal advice prior to instigating the redundancy process and had been provided with guidance about how to structure the process including to put the role at risk of

redundancy before reaching a conclusion. Mr Bridge also explained that he had been through the redundancy process as a manager / employer on several previous occasions and so is well aware of the process that ought to be followed;

- II. I have concluded, on the balance, of probabilities that it is more likely than not that Mr Bridges's version of the discussion on 12 September 2024 is accurate because that is in accordance with the email exchange between him and Mrs Keogh on 12 September 2024, reflects the advice that the respondent had received and was in accordance with Mr Bridge's previous experience of managing redundancy processes;
- mm. On or about 12 September 2024 Mrs Keogh was unable to access the email account for the finance department or Intuit. She says that this is evidence that her redundancy was a foregone conclusion. The evidence of Mr Bridge was that the password had been reset to ensure that he and Mr Hill had relevant accesses. I accept the evidence from Mr Bridge which is in line with the Slack messages at the time. I do not accept Mrs Keogh's assertion that this is evidence of predetermination of matters;
- nn. On 12 September 2024 Mr Bridge sent a Slack message to Mrs Keogh requesting that she allow Mr Hill access to her *"google mail account and let Spencer...start taking a look at the accounts inbox"*. Mrs Keogh says that this the first time that Mr Hill had accessed the accounts inbox and was evidence of predetermination. Mr Bridge says that Mr Hill had access to the email account for several months but needed that access re-enabled as the company had changed the domain name on the email accounts and was using a new supplier. Mrs Keogh did not challenge Mr Bridge's explanation that Mr Hill had previously had access to the account and that information accords with Mrs Keogh's own evidence that Mr Hill had been accessing accounts work and interfering with her work. I therefore accept Mr Bridge's evidence that his request was about reenabling Mr Hill's access to the email account rather than enabling Mr Hill to access the email account for the first time;
- oo. On 16 September 2024 there was a meeting between Mr Bridge and Mrs Keogh. Mrs Keogh says that she raised at this meeting that she had already been told that she was being made redundant. Mr Bridge disputes that and says that he gave a timeframe in the event that she was made redundant in response to a direct and specific question from Mrs Keogh. The parties agree that Mrs Keogh asked questions about the extent of her role that would be outsourced or automated;
- pp. On 17 September 2024 there was an exchange of emails between Mrs Keogh and Mr Hill. Mrs Keogh set out that she had been told at the meeting on 11 September 2024 that her role was to be made redundant at

the end of the month. She says that she queried in the meeting the previous day why the meeting on 16 September 2024 was a “risk of redundancy” meeting when she had been told on 11 September 2024 that her role would be redundant at the end of the month;

- qq. Mr Spencer replied that he was not privy to the meetings but had seen the minutes which he offered to share with Mrs Keogh. Mr Hill set out what the typical consultation process would be. Mr Hill offered an apology if Mr Bridge had not been clear in his communication and commented that any confusion had been clarified in the meeting on 16 September 2024;
- rr. Mrs Keogh responded on 19 September 2024 confirming that she would attend the meeting the following day, reiterated that she had been told that the role was redundant and that she wanted the next meeting to be the final meeting in the process (rather than a second consultation meeting as had been proposed by Mr Hill during the course of their email exchange);
- ss. Mr Hill replied the same day setting out that Mrs Keogh would not have been told that she would definitely be made redundant during the consultation process, that he insisted the meeting the following day be used for consultation, that he wanted to hear any ideas or proposals from Mrs Keogh which he would listen to and consider and that if Mrs Keogh wished to volunteer for redundancy that would be an option that he would consider;
- tt. A meeting took place between Mr Hill and Mrs Keogh on 20 September 2024. Mr Hill shared the minutes with Mrs Keogh at 10:41am (the meeting had been scheduled to take place at 10:00am). The minutes record that Mrs Keogh’s role was discussed, that both Mrs Keogh and Mr Hill agreed that there had been an erosion of Mrs Keogh’s role, that no proposals were made on how the redundancy could be avoided and the next stage was for Mr Hill and Mr Bridge to make a decision;
- uu. The decision meeting took place between Mr Hill and Mrs Keogh at 1pm on 24 September 2024. Mrs Keogh was informed of the decision to dismiss her because of redundancy. The minutes record that Mrs Keogh said that she *“understood that the role was no longer there but felt that due process had not been followed and that she was expecting a settlement payment from the company to avoid the risk of going to tribunal”*;
- vv. Later on 24 September 2024, Mr Hill emailed Mrs Keogh with confirmation of the decision to dismiss her because of redundancy. Information was provided about notice pay, redundancy payment, holiday pay and right to appeal the decision.
- ww. Mrs Keogh’s employment ended on 27 September 2024;

- xx. An internal audit was conducted on 16 October 2024 regarding the respondent's ISO standard. The audit was conducted by Mr Bridge's assistant;
- yy. Mrs Keogh says that the respondent must have known when she was made redundant that an internal auditor would still be required. Mr Hill and Mr Bridge gave cogent evidence that they had not realised that an auditor would still be required. Mr Bridge explained at length that he had been under the misapprehension that the company who provides the audit compliance software would be able to undertake the audit. When they realised, around October 2024, that a named individual needed to undertake the audit they considered whether either Mr Hill or Mr Bridge could do it but realised that for compliance reasons they could not. They therefore decided that Mr Bridge's assistant would carry out the audit;
- zz. Mr Bridge's evidence was that with the new software and process that the respondent has in place the audit training takes about half a day and the audit itself about ½ a day – so one day in total. Mr Bridge's evidence was that it is likely that the respondent will identify a different member of staff to undertake the audit function each year on a rolling basis. Mr Bridge's evidence was plausible and I accept his explanation as to how his assistant came to undertake the internal audit in October 2024. I accept, in particular, that: (i) Mr Bridge's assistant has not replaced Mrs Keogh, (ii) the audit function which previously took Mrs Keogh many hours on a rolling basis through the course of the year can now be undertaken with minimal training or experience in the course of one day given the changes to the respondent's processes, (iii) the respondent was not aware of the need for a named auditor at the time that Mrs Keogh was dismissed;
- aaa. The respondent's remote surveillance audit was undertaken on 23 January 2025. The audit report identifies details in relation to internal audits and names Mr Bridge's PA as the internal auditor. Mr Bridge's evidence was that this was a reference to the fact that his assistant carried out the audit in October 2024, not that she is the company's internal auditor on an ongoing basis. Again, I accept Mr Bridge's evidence because it is inherently plausible and is in accordance with the audit report which makes clear that the reference to "auditor's name" is a reference to the person who conducted the relevant internal audit which was evidenced as part of the remote surveillance audit;

Claimant's submissions

- 19. The claimant has provided written submissions which are 18 pages. The Tribunal will not attempt to summarise those submissions but incorporates them by reference.

Respondent's submissions

20. The respondent has provided written submissions which are 6 pages. The Tribunal will not attempt to summarise those submissions but incorporates them by reference.

Relevant law and legal issues

Time limits – discrimination complaint

21. The Tribunal has jurisdiction to hear claims brought under the Equality Act 2010 (disability discrimination and failure to make reasonable adjustments) if the claim to the Tribunal is made within three months (plus early conciliation extension) of the date of the act complained of (section 123 (1) (a) Equality Act 2010).
22. If there was conduct extending over a period of time, then the claim must be brought within 3 months of the end of the period (section 123 (3) (a) Equality Act 2010).
23. If the complaints were not made in time the Tribunal may extend the time for bringing the complaint by such period as the Tribunal considers to be just and equitable (section 123 (1) (b) Equality Act 2010).

Direct age discrimination

24. Section 13 of the Equality Act 2010 is as follows:

“A person (A) discriminates against another (B) if, because of a protected characteristic, A treats B less favourably than A treats or would treat others.”

25. There are two parts of direct discrimination; the less favourable treatment and the reason for that treatment. Sometimes, however it is difficult to separate these two issues so neatly. The Tribunal can decide what the reason for any treatment was. If the reason is the protected characteristic, then it is likely the claim will succeed – Shamoon v Chief Constable of the Royal Ulster Constabulary [2003] UKHL 11.
26. The Tribunal must consider whether a protected characteristic played a significant part in the treatment of the Claimant (IPC Media Ltd v Millar [2013] IRLR 707).
27. In order to succeed in any of her complaints the Claimant must do more than simply establish that she has a protected characteristic and was treated unfavourably: Madarassy v Nomura International Plc [2007] IRLR 246. There must be facts from which the Tribunal could conclude, in the absence of an adequate explanation, that the Claimant was discriminated against. This reflects the statutory burden of proof in section 136 of the Equality Act 2010, but also the long-established legal guidance, including by the Court of Appeal in Igen v Wong [2005]

ICR 931. It has been said that a Claimant must establish something “more” than unfavourable treatment and a protected characteristic, even if that something more need not be a great deal more: Sedley LJ in Deman v Commission for Equality and Human Rights [2010] EWCA Civ 1279.

Unfair dismissal - redundancy

28. The relevant law in relation to unfair dismissal is set out in the Employment Rights Act 1996.

29. Section 94 of the Act provides that: “*an employee has the right not to be unfairly dismissed by his employer*”.

30. The parties agree that the claimant was an employee of the respondent and that she was dismissed without notice. Therefore, I do not need to consider section 95 and section 97 of the Employment Rights Act 1996.

31. I turn then to the reason for the dismissal. Section 98 sets out that:

“(1) in determining for the purposes of this Part whether the dismissal of an employee is fair or unfair it is for the employer to show –

a. The reason (or, if more than one, the principal reason) for the dismissal, and

b. That it is either a reason failing within subsection (2) or some other substantial reason of a kind such as to justify the dismissal of an employee holding the position which the employee held.

(2) A reason falls within this subsection if it –

a. ...

b. ...

*c. **is that the employee was redundant***

d. ...

(4) where the employer has fulfilled the requirements of subsection (1), the determination of the question whether the dismissal is fair or unfair (having regard to the reason shown by the employer) –

a. depends on whether in the circumstances (including the size and administrative resources of the employer’s undertaking) the employer acted reasonably or unreasonably in treating it as a sufficient reason for dismissing the employee, and

b. shall be determined in accordance with equity and the substantial merits of the case

32. It is for the respondent to prove, on the balance of probabilities, that the reason for the dismissal was one of the potentially fair reasons set out in section 98 (1) – which includes redundancy.
33. If a potentially fair reason for dismissal is established, the Tribunal will consider whether the respondent acted reasonably (or unreasonably) in treating the reason as sufficient reason for dismissing the Claimant (*Burchell (1978) IRLR 389 EAT*). The Tribunal must consider whether dismissal was within the range of reasonable responses for a reasonable employer (and it is not for the Tribunal to substitute its own decision as to whether it would have dismissed the Claimant). The “range of reasonable responses” test applies to the issue of whether the respondent had followed a reasonable procedure, just as it does to the decision to dismiss itself (*Sainsbury’s Supermarkets Ltd v Hitt 2003 IRLR 23 CA*).

Burden of proof

34. It is the party asserting a fact who has to prove whether something happened or did not happen. The law is binary which means that if I am satisfied that an event happened then the case will proceed on that basis and if I find that an event did not happen it will proceed on that basis.

Standard of proof

35. The standard of proof in this Tribunal is the balance of probabilities which means that I have to be satisfied that something is more likely than not.

Discussion and conclusion

36. I will deal with the issues in dispute by applying the relevant law and legal principles to the facts as I have found them to be. In doing so I turn to the List of Issues which was finalised at the hearing on 26 June 2025.

Were the discrimination complaints made within the time limit in section 123 of the Equality Act 2010? The Tribunal will decide:

- Was the claim made to the Tribunal within three months (plus early conciliation extension) of the act to which the complaint relates?
- If not, was there conduct extending over a period?
- If so, was the claim made to the Tribunal within three months (plus early conciliation extension) of the end of that period?
- If not, were the claims made within a further period that the Tribunal thinks is just and equitable? The Tribunal will decide:
 - why were the complaints not made to the Tribunal in time?
 - In any event, is it just and equitable in all the circumstances to extend time?

37. The complaint that dismissing the claimant as redundant was made within 3 months of the date of dismissal. That complaint has therefore been brought in time.
38. Whether the complaint that the respondent eroded the claimant's duties and did not train her on new ISO procedures has been brought in time requires consideration of when the acts occurred.
39. The claimant's position is that her duties began to erode from June 2024. The decision to outsource payroll was made in or around May 2024 with the decision communicated to the claimant on 29 May 2024. The outsourcing was to take effect from the July payroll. The timing of the decision to cancel with ISO audit is not clear but it must have been between 20 June 2024 (when Mr Bridge confirmed the audit had been booked) and 29 July 2024 (when the audit was scheduled to take place).
40. Taking the claimant's claim at its highest the decision to outsource payroll and not to proceed with the audit happened on or before 29 July 2024.
41. The primary time limit for presenting claims about erosion of duties and not training her on new ISO procedures therefore expired on 28 October 2024. The claimant had not contacted ACAS or presented her claim to the Tribunal by 28 October 2024.
42. The Tribunal must therefore consider whether there was conduct extending over a period of time and whether the complaints were brought within 3 months (plus early conciliation extension) of the end of the period over which the conduct took place.
43. The erosion of the claimant's role and the finalisation of her remaining duties must have been concluded by 11 September 2024 as that is the date when the respondent first told the claimant about the issue of redundancy. Therefore the respondent must have decided by then what the extent of the claimant's duties were.
44. The claim form was presented to the Tribunal within 3 months (plus early conciliation extension) of the end of the period of eroding the claimant's role. The period ended on 11 September 2024. The 3 months would have expired on 10 December 2024. The claimant contacted ACAS on 4 December 2024. Because the 3 month time limit expired during the early conciliation period the time for presenting the claim form is extended to one month after the date that the claimant received (or is deemed to have received) the ACAS certificate. The ACAS certificate is dated 15 January 2025 and the claim form was presented on 13 February 2025 which was within one month of the date of the ACAS certificate.

45. The respondent's decision not to provide training to the claimant about the new ISO standard and to introduce compliance software was not part of a continuing act. That decision was taken and implemented with effect from 29 July 2024.
46. The Tribunal therefore considers whether it is just and equitable to extend the time for bringing the claim. The claimant has not provided any explanation as to why she did not bring this complaint within the time limit i.e. by 28 October 2024. The claim could and should have been made before 28 October 2024. Accordingly, it is not just and equitable in all of the circumstances to extend the time for bringing the complaint. Therefore, the complaint in relation to the respondent's failure to train the claimant on the new ISO standard is out of time and the Tribunal does not have jurisdiction to determine that claim.
47. The complaint that the claimant was asked how long she intended to work for relates to a conversation that took place on 25 March 2024. The primary time for bringing a claim expired on 24 June 2024. The alleged act did not form part of conduct extending over a period of time. The claimant's position is that she did not appreciate the significance of the comment at the time that it was made. She says that she began to wonder in the period from June to September 2024, if the erosion of her role was a pretext to make her lose her job. She doesn't say that she wondered about the conversation in March 2024. It is not clear to me when the claimant began to wonder about the conversation in March 2024 other than that it was after she received "advice". She doesn't say when, why or how that advice came about. I am not satisfied that it is just and equitable to extend the time limit in relation to the conversation that took place on 25 March 2024. Therefore the complaint that the claimant was asked how long she intended to work for is out of time and the Tribunal does not have jurisdiction to determine the claim.

Direct discrimination

Did the respondent ask the claimant on 25 March 2024 how long she proposed to continue working?

48. I will not consider this complaint further as it is out of time and the Tribunal does not have jurisdiction to determine this complaint.

Did the respondent erode the claimant's' duties and not train her on new ISO procedures?

49. I will not consider the complaint in relation to ISO standards any further as that complaint is out of time and the Tribunal does not have jurisdiction to determine this complaint.
50. It is accepted by the respondent that the claimant's duties reduced in the period from March to September 2024. Specifically, pay roll was outsourced, new

software was introduced in relation to the ISO standard, automation processes were introduced for invoicing, invoicing protocols were altered, the respondent merged two accounting systems into one, and some of the claimant's duties were undertaken by Mr Hill and Mr Bridge as well as, to a limited extent, by Ms Thomas.

Did the respondent dismiss the claimant as redundant?

51. It is accepted by the respondent that the claimant was dismissed as redundant.

Were any of those things less favourable treatment?

52. The claimant says that she was treated less favourably than Ms Thomas and / or a hypothetical younger worker. Neither party deals with this issue in any detail in their submissions.
53. The respondent points to the fact that a younger member of staff in the accounts department was dismissed earlier in the year. The claimant says that she is not an appropriate comparator as she was the daughter of the previous managing director who always intended to leave to go to university in any event.
54. Ms Thomas is not an appropriate comparator as she was not an employee of the respondent. I have therefore considered whether the claimant was treated less favourably a hypothetical younger worker would have been treated. There is no evidence that any younger worker had their job role eroded or were dismissed because of redundancy. These are things that the claimant would have preferred not to happen to her and, in the ordinary sense of the words, they amounted to less favourable treatment of the claimant by the respondent.

If so, was it because of age?

55. The claimant says that these things happened to her because of her age and that she has been replaced by a younger member of staff, Ms Thomas. The claimant accepts that the respondent made some efficiencies in processes and has a right to decide to outsource work but says that these decisions were made because the respondent considered that an older employee was less efficient and not as technologically capable. The respondent says that the erosion of the claimant's role and dismissal were because of efficiencies that were made in the business.
56. I do not agree with the claimant's assessment that she has been replaced by Ms Thomas. The respondent gave clear and consistent evidence that Ms Thomas undertook different collation and administrative tasks in her role as Mr Bridge's PA and it is not intended that she will repeat the auditor function in any future years. The majority of the tasks that were previously carried out by the claimant have now been automated, outsourced or are undertaken by Mr Hill or Mr Bridge.

57. I am satisfied that the claimant's age was not a factor in the respondent's decision making process. There is evidence that the respondent reviewed processes across the business with a number of changes being made that had the result that the claimant's role was eroded and ultimately she was dismissed because of redundancy. None of this was because of the claimant's age and there is no evidence that a younger person employed in the claimant's role would have been treated differently.

Did the respondent's treatment amount to a detriment?

58. It is not, strictly, necessary for me to determine this matter because I have concluded that the respondent did not erode the claimant's role or dismiss her as redundant because of her age.
59. For the sake of completeness, I am satisfied that eroding the claimant's job role was a detriment because the claimant valued and she derived a sense of satisfaction and achievement from the work that she did. Dismissing the claimant as redundant was also a detriment to her because that meant that she no longer had the job that she enjoyed and derived satisfaction from as well as no longer having the income that she previously earned.

Conclusion on age discrimination claim

60. The complaints of age discrimination are not successful:
- a. the complaints about the conversation on 25 March 2024 and about not providing training on the new ISO standard are out of time and the Tribunal has no jurisdiction to determine those complaints;
 - b. the complaints about the claimant's job being eroded and being dismissed because of redundancy are not successful. The respondent did not do those things because of the claimant's age;

Unfair dismissal

What was the reason or principal reason for dismissal?

61. The respondent says that the reason for dismissal was redundancy or some other substantial reason. The claimant says that redundancy was not the reason because she says that despite efficiency and outsourcing there were still elements of her role that needed to be performed and her dismissal did not result in any monetary saving for the respondent. She points, in particular, to the respondent employee additional staff (in other roles).
62. A redundancy situation can occur where there is a closure of the business, closure of the specific workplace or the employer has a diminishing need for employees to

do work of a particular kind. It is the need of employees to do work of a particular kind that is relevant to the complaint brought by the claimant.

63. Redistributing tasks amongst existing staff, technological improvements and outsourcing are all legitimate reasons why an employer may need fewer employees to do work of a particular kind. The fact that the employer required more staff to do a different type of work is irrelevant to whether a particular role is redundant. It is perfectly possible that the claimant's role could be redundant but that the respondent has a need to employ more staff to do a different kind of work.
64. The respondent does not dispute that some tasks that the claimant previously undertook still need to be carried, such as data entry and handing out payslips. The consistent evidence of the respondent is that these tasks are generally undertaken by Mr Hill and Mr Bridge with occasional assistance from Ms Thomas (who is not an employee of the respondent). This evidence, which I have accepted, is consistent with the respondent needing fewer employees to do work of a particular kind because many of the tasks that the claimant had previously [performed has been automated or outsourced and the remaining tasks can be undertaken by the directors, Mr Hill and Mr Bridge. The respondent therefore does not need to have an employee to do the tasks that were previously undertaken by the claimant.
65. I am satisfied that the claimant's role was redundant within the meaning of section 139 of the Employment Rights Act 1996 and that redundancy was the reason for the claimant's dismissal.

Was that a potentially fair reason for dismissal?

66. Redundancy is a potentially fair reason for redundancy.

Did the respondent adequately warn and consult the claimant?

67. The claimant's position is that she was told at the first meeting on 11 September that she was going to be made redundant, that any consultation was futile and the decision to dismiss her was a foregone conclusion. The respondent says that it followed a proper procedure, had an open mind and was willing to consider alternatives to redundancy.
68. The question for the Tribunal is whether there was adequate warning and consultation. The Tribunal considers the process as a whole.
69. I have already made a finding that Mr Bridge did not say at the meeting on 11 September 2024 that the claimant would definitely be made redundant by the end of the month. Even if that had been said, I would still need to consider the process as a whole to decide whether the claimant had been adequately warned and consulted about the prospect of redundancy.

70. The respondent held at least three consultation meetings with the claimant over a period of about two weeks. The claimant acknowledges that she asked for the process to be brought to an end (because she thought that any further meetings would be futile) but the respondent decided to continue the consultation process.
71. There were ample opportunities from 11 September 2024 until 24 September 2024 for the claimant and respondent to discuss the proposed redundancy and any alternative outcomes. I am satisfied that the respondent adequately warned and consulted the claimant.

Did the respondent take reasonable steps to find the claimant suitable alternative employment?

72. The claimant's position is that the respondent had reached a foregone conclusion that she was to be dismissed by way of redundancy and that there was nothing that she could have said or done to alter that outcome. The respondent's position is that it had a reduced need for employees to do work of the kind that the claimant used to do but that it was open minded about alternative outcomes.
73. The parties agree that there were no vacancies within the respondent that would have been suitable for the claimant. The claimant had been the only employee performing administrative functions. Her role had been part time. There was no other role that she could easily have moved into. The respondent had intentions to grow and develop which involved recruiting additional employees to undertake specialist IT roles. The parties agree that the claimant did not have the skills or expertise to undertake roles of that nature.
74. The respondent set out in its response that it considered whether the claimant could be re-trained to undertake a customer service role. Mr Bridge gave further evidence about this at the hearing. He explained that there was no vacancy for a customer service role although it was something that had been considered as a possibility to avoid making the claimant redundant. Mr Bridge said that, in fact, the way that matters have evolved is that he deals with most of the customer relationships so the respondent has not, in fact, recruited an employee to perform that role.
75. What is reasonable has to be viewed in the context of the size and nature of the respondent's business. The business was going through a period of review and refinement having appointed new directors to run the business when the previous director decided to retire. There were no other roles available that were suitable for the claimant. Given that the respondent is a small business with very few employees, I am satisfied that the respondent took reasonable steps to find the claimant suitable alternative employment.

Was dismissal within the range of reasonable responses?

76. As the respondent had decided that claimant's role was redundant and there were no suitable alternative roles for the claimant it was within the range of reasonable responses for the respondent to dismiss the claimant because of redundancy.

Did the respondent act reasonably or unreasonably, in all the circumstances, including the respondent's size and administrative resources, in treating redundancy as a sufficient reason to dismiss the claimant. The Tribunal's determination whether the dismissal was fair or unfair must be in accordance with the equity and substantial merits of the case.

77. The respondent acted reasonably in treating redundancy as a sufficient reason to dismiss the claimant. The respondent had a reduced need for employees to do the kind of work that the claimant undertook, the respondent adequately warned and consulted the claimant, the respondent did not have any suitable alternative work to offer to the claimant, the respondent's decision to dismiss the claimant by reason of redundancy was based on the assessment of the directors about automation, efficiency and outsourcing which were not in any way connected to the claimant's age.

Conclusion

78. The complaint of unfair dismissal is not well-founded. The claimant was not unfairly dismissed. The complaint is dismissed.
79. The complaint of direct age discrimination that the claimant was asked on 25 March 2024 how long she intended to continue working was not presented within the applicable time limit. It is not just and equitable to extend the time limit. The complaint is therefore dismissed.
80. The complaint of direct age discrimination that the claimant was not trained on the new ISO standard was not presented within the applicable time limit. It is not just and equitable to extend the time limit. The complaint is therefore dismissed.
81. The remaining complaints of direct age discrimination are not well founded and are dismissed.

**Approved by:
Employment Judge Heather
11 December 2025**

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