



EMPLOYMENT TRIBUNALS

Claimant: Miss V Madhavji

Respondent: Watson Ramsbottom Limited

Heard at: Manchester

On: 11 and 12 May 2026
9 July 2026
13 July 2026
(In Chambers)

Before: Employment Judge KM Ross
Dr B Tirohl
Ms C Metcalfe

REPRESENTATION:

Claimant: In person

Respondent: Ms K Hosking, counsel

JUDGMENT

The unanimous judgment of the Tribunal is that:

1. We declare the claimant's claim for equal pay against Watson Ramsbottom Limited is dismissed.
2. The claimant's claims against Johnathon Leach, Stuart Maher, Chris Mullaney and Mark Cartin are struck out because claims for equal pay cannot be brought against individual respondents.

REASONS

Brief Background

1. The claimant was employed by the respondent, a firm of solicitors as an Associate Solicitor from February 2017 until she resigned in September 2024. She brought a claim to this Tribunal, received on 3 February 2023. She later

brought a second claim presented on 10 September 2024. The claim forms included a wide range of claims and these were subject to numerous Preliminary Hearings to identify the claims and issues.

2. This Tribunal is concerned only with the claimant's equal pay claim. By the time of this hearing the claimant's other claims had been struck out by Employment Judge Butler or Employment Judge Batten.

Matters at the Final Hearing: Adjustments.

3. The claimant suffers from Anxiety. At the outset of this hearing, we discussed reasonable adjustments for the claimant. The claimant requested regular breaks. She asked for a five minute break every thirty minutes. The Tribunal granted this request and moved the Tribunal hearing to a different hearing room to accommodate the claimant so that it was closer to a private conference room and thus reduced the amount of time she had to go and up and down the stairs. (The original hearing room was on a different floor to the conference room).
4. The resumed hearing in July was during a heatwave. Although the hearing rooms in the Manchester Employment Tribunal are air conditioned, the waiting rooms and conference rooms are not. We offered if either party would like to stay in the hearing room during the regular breaks where it was air conditioned. The claimant requested this and was permitted to do so. The respondent and the Panel left the hearing room.
5. However, the clerk after the first break alerted us to the fact that no parties should normally be in the hearing room during any break because the hearing is being recorded and the clerk, due to being engaged on other work, is not in a position to turn the recording off in the break and then back on afterwards, especially when breaks are so frequent. After this the claimant who was accompanied to the Tribunal by her supportive friend, chose to return to the conference room during breaks.
6. Lastly, at the resumed hearing (but not at the original hearing) the claimant sought a reasonable adjustment of providing a written submissions document. The Tribunal refused this request. We sought to identify the barrier to participation caused by the claimant's anxiety and an appropriate reasonable adjustment and whether there was medical evidence for it. Although on this occasion the claimant had provided some medical evidence from her GP it did not suggest that written submissions were an appropriate reasonable adjustment.
7. We were not able to identify the precise barrier to participation. The Tribunal took into account that the claimant has anxiety but also is a qualified Solicitor who described herself during the hearing as an employment law specialist. The Tribunal had made it clear that the resumed hearing in July 2026 would hear the evidence of witness Mr Leach and then deal with submissions of each party. The claimant who is an experienced advocate therefore had almost two months to prepare a written document in advance of the resumed hearing.

8. We were mindful that the claimant, although a solicitor was also a litigant in person. We noted many litigants in person do not provide written submissions, preferring simply to speak their submissions.
9. In these circumstances we gave the claimant a break for half an hour to prepare any submissions she wished to make. We consider this decision was in the interests of justice because permitting the claimant to send written submissions would mean that the Tribunal would not be able to resume in Chambers on 13 July 2026 because the respondent's representative would need an opportunity to consider any written submission from the claimant and could not do so by 13 July. Even if counsel could respond, reading the parties' submissions on 13 July would reduce the time for the Tribunal to deliberate, already limited. Lastly it had been difficult to secure a date when the Panel were available to meet in chambers and if we did not meet on 13 July, it was likely to be many months before the Tribunal could meet again. A delay of that sort was not in the interests of justice.

Anonymity.

10. At the outset of the final hearing the claimant raised the issue of an anonymity order. We stated that given that decisions had already been made refusing anonymity in these proceedings if the claimant was unhappy with the decision she should either ask the Judge who made it to reconsider it or appeal the decision.
11. We reassured her that her personal address which is on the claim form is not a public document.

Witnesses.

12. We heard from the claimant. For the respondent we heard from Ms Horman-Brown, Director of the respondent solicitor and Head of the Family Department at Watson Ramsbottom Limited. We also heard from Mr Leach, Director for the respondent solicitor and Head of Litigation. Ms Horman-Brown has worked for the respondent since January 1996 and Mr Leach since July 2007.

Documents

13. We had an electronic file of joint documents prepared by the respondent both in paper and electronic format. We also had a bundle of documents prepared by the claimant. Unless stated otherwise the documents referred to in this judgment are the documents in the joint bundle prepared by the respondent. We also had additional documents supplied by the parties.

Issues

14. The legal issues for this equal pay hearing were identified initially by Judge Eeley at a preliminary hearing on 2 July 2024 (page 97).

- “15.1 Was the claimant engaged on like work or work of at least equal value to a male comparator in the same employment who earned more than her and/or had other better contractual terms?”
- 15.2 The claimant relies on the following as comparators:
- 15.2.1 Stuart Barton (like work) or work of equal value;
- 15.2.2 David Watson (work of equal value);
- 15.3 Does the respondent have a material factor defence in relation to that comparator i.e. can the respondent show that the difference in pay is due to a material factor which does not involve direct or unjustified indirect sex discrimination?”
15. There was a further preliminary hearing before Employment Judge Childe on 19 to 20 June 2025. He clarified the issues for this Tribunal (page 101) as
- A. Whether the claimant was performing “like work” to Stuart Barton
 - B. Whether the respondent has a material factor defence for the equal pay claim.
 - C. If necessary whether it is necessary to instruct an expert to prepare a report on the question of whether the claimant’s work was of equal value to the work of her comparators.
 - D. If necessary to give further Case Management Orders in relation to the equal pay claims. This will be the stage one hearing for the purposes of the equal value rules.
 - E. To determine whether the Tribunal should make orders in connection with an independent expert.
16. Judge Childe further clarified the issues (see page 102) as follows:
- (1) On the issue of whether the claimant was performing “like work to Stuart Barton the Tribunal will decide:-
 - (a) On a general consideration of the type of work done and the skills and knowledge needed is the work the same or broadly similar?
 - (b) On a more detailed consideration of the work done are any differences of practical importance in relation to the terms and conditions of employment?
 - (2) In relation to the first respondent’s material factor defence it is for the first respondent to show that the reason or factor relied upon:
 - A. Is genuine and not a sham or pretence;
 - B. Is the cause of the disparity;

C. Is not the difference of sex (Section 69(1)(a) Equality Act 2010: does not involve treating A less favourably because of A's sex than the respondent treats B).

D. Is a significant and relevant difference between the woman's case and the man's case (Glasgow City Council -v- Marshall 2000 ICR 196 HL at 202 to 203).

(3) If the first respondents succeeds it is then for the claimant to show that the factor is indirectly discriminatory (Section 69(2) Equality Act 2010 *that as a result of the factor, A and persons of the same sex doing work equal to A's are put at a particular disadvantage when compared with persons of the opposite sex doing work equal to A's*).

(4) If the claimant succeeds the burden shifts to the first respondent to show that the factor is objectively justified, Section 69 (1)B Equality Act 2010: *is a proportionate means of achieving a legitimate aim*).

General Issues

17. An equal pay claim can only be brought against an employer and accordingly the claims against the individual named respondents for the equal pay claim have been dismissed.
18. Secondly in her witness statement the claimant referred to a hypothetical comparator but at the outset of the hearing she withdrew this reference, which is not appropriate in an equal pay claim.
19. The claimant also confirmed that she only referred to Stuart Barton, as a comparator for like work.
20. At the outset of the hearing, it was agreed that the relevant period of comparison for equal pay was August 2019 to September 2022 for Stuart Barton and the claimant and May 2019 to September 2022 for David Watson and the claimant.

Overview

21. The Tribunal summarises, for the sake of clarity, its finding on each of the key issues and then we give our full and detailed reasons below.
22. The Tribunal finds the claimant was not engaged on like work to Stuart Barton. The claim against Stuart Barton fails at that stage.
23. For completeness the Tribunal considered the material factor defence in relation to both comparators. The Tribunal finds the respondent has a material factor defence in relation to both Stuart Barton and David Watson.
24. We have also dealt with the issue of whether the claimant can show that any material factor is indirectly discriminatory. We find she cannot. Accordingly, the claimant's claims against both comparators also fail at that stage.

25. In case we are wrong about that we dealt with the final issue which is whether the respondent showed that the material factors are objectively justified. We find they can and they are a proportionate means of achieving a legitimate aim.

The Law

26. We had a helpful summary of the law prepared by Ms Hosking, Counsel for the respondent. It sets out section 65 and 69 Equality Act 2010 which are the relevant statutory provisions.
27. We had regard to counsel's summary and in particular the cases referred to within it namely Glasgow City Council -v- Marshall 2000 ICR 196 HL, Capper Pass Ltd -v- Lawton 1976 IRLR 366, E Coomes (Holdings) -v- Shields 1978 IRLR 263, Falconer -v- Cambell Lee Computer Services EAT 2004 12 WLUK 393, Eaton Limited -v- Nuttall 1977 IRLR 71, Nelson -v- Carillion Services 2003 IRLR 428, Bradley -v- Royal Holloway and Bedford New College UK EAT/0459/13 and Blackburn -v- Chief Constable of West Midlands Police 2009 IRLR 135.
28. We also had regard to the Equality and Human Rights Commission Code of Practice on Equal Pay.

Comparator Mr Barton

29. We considered the first issue. Was Stuart Barton engaged on like work to the claimant during the period August 2019 to September 2022? We find the answer to this issue is no.
30. It is not disputed that the claimant had a distinguished academic background. Her CV at page 142 shows her qualifications. She undertook the Bar Vocational Course 2004 to 2005 and was a self-employed County Court Advocate from 2007. She qualified (cross qualified) as a Solicitor in 2014 and continued to work as a self-employed Advocate. She undertook a three month placement with Stephens Solicitors as part of her process of qualification as a Solicitor. She started work with Sabz Solicitors in December 2015 and said she had given her notice to them at the point when she was interviewed by the respondent.
31. We find that although the claimant had lengthy experience as a County Court Advocate, she had limited experience in a solicitor's practice.
32. The claimant applied for a job with the respondent as an Immigration Solicitor and was offered and accepted a starting salary of £25,000 per year, page 146. When being cross examined, the claimant said that she asked for a little bit more but £25,000 was agreed. She said she was happy with £25,000. Later, when cross examining the respondent, she suggested that she had sought £30,000 but that was not in her witness statement and it was not what she said in cross examination. We find she did not ask for £30,00. It seems implausible that the claimant would omit such a detail from her witness

statement or refer to it when questioned. Mr Leach had no recollection for the claimant asking for any increase on the rate of £25,000.

33. We find the work the claimant did was predominantly immigration work. We find this was a new area of work for the respondent. The respondent is a high street practice. We find the claimant's role was a new role in the sense the firm had very limited immigration work. We find the work she did came to the practice as clients sought assistance in relation to their immigration status. The type of applications the claimant dealt with were applications for indefinite leave to remain, applications for spousal visas, applications under the European Settlement Scheme and similar applications. There was no dispute that the claimant was good at her job and on her own evidence there were very few rejections of her applications, so the claimant did not need to file many appeals against the Home Office's decision.
34. The claimant also did some immigration work on cases relating to looked after children in Local Authority care where the LA raised enquiries about the childrens' immigration status.
35. The claimant says she was also an employment law specialist. However, we find, based on her own evidence and the evidence of Mr Leach, the work was primarily settlement agreements.
36. The claimant did not have line management responsibility for other Fee Earners.
37. We find that Mr Barton was recruited to the Family Department in August 2019. Prior to joining the respondent he was Head of the Family Department at his previous firm and a Partner. He had around fourteen years post qualification experience having qualified in 2005. He too had a strong academic background, see page 210.
38. When Mr Barton joined the respondent, his salary was £37,200 which was a decrease from his salary at his previous firm (£38,500). His agent had been looking for a salary of £42,000 see page 208.
39. Mr Barton was recruited because he was a specialist in financial aspects of family law. We find he worked with Rachel Horman-Brown and the work was privately funded, not legal aid work. We find he specialised in family finance, separation and unmarried property disputes. Many of his cases through the relevant period involved business inheritance, family trusts and attempts to conceal financial assets. The issues with which he was involved as described by Ms Horman Brown were company valuations, allegations as to whether certain assets should be treated as matrimonial property, foreign property assets, third party interest in property, appointment of interveners, cases involving the Court of Protection with a protected party, arguments around ring fencing, assets which have been financed by way of personal injury compensation, arguments around off shore assets, advising on prospects of appeal, protection of interest with the Land Registry to prevent disposal and urgent injunctions owing to the Matrimonial Causes Act.

40. He was involved in cases with arguing that coercive control can be a form of financial conduct and can amount to economic abuse.
41. At this point we consider whether the claimant and Mr Barton were engaged on like work. We must, on a general consideration of the type of work done and the skills and knowledge needed consider: is the work the same or broadly similar? We find the work was broadly similar in the sense they were both employed as solicitors and they both used knowledge and skills gained through academic and professional qualifications to provide legal services and conduct litigation.
42. However, when we turned to the second question: on a more detailed consideration of the work done are there any differences of practical importance in relation to the terms and conditions of employment, the answer to this question is yes.
43. Mr Barton was dealing with complex financial issues, and clients facing challenging domestic abuse. We entirely accept the evidence of Rachel Horman-Brown whom we found to be a direct, truthful and cogent witness, that he was subject to threats. We accept her evidence that his work was for high-net-worth individuals often in the South of England involving properties sometimes worth millions of pounds. The exposure of risk to the firm if errors were made by him and the firm was sued was more significant than the risk if something went wrong in the claimant's work.
44. Also, although the issues were equally important to the clients for whom the claimant worked, there was no suggestion that the claimant was regularly exposed to threats to her safety from her clients.
45. The claimant's opponent was the Home Office in her immigration work. She was not engaged in adversarial litigation, with sometimes aggressive city solicitors. Finally, Mr Barton had supervisory responsibility for four other fee earners. The claimant did not have supervisory responsibility for other fee earners.
46. Lastly, we find the claimant's employment work was largely settlement agreements. Settlement agreements by their very nature are a relatively routine form of work because the parties have already agreed to settle their dispute. Furthermore, the billing figures suggest that the volume of employment work the claimant did was not significant. Her average fee for an employment matter was £1,495.18 in 2021, 2022 and £617.05 in 2023 when she was on an hourly rate of £255 which does not suggest a large volume of work. These figures are found in Mr Leach's statement at paragraphs 39 and age 410.
47. We found Mr Leach to be a clear, honest and fair witness. Like Ms Horman-Brown he was doing his best to recall matters which had happened many years ago, sometimes up to 9 years ago.

48. We find he was willing to make concessions. For example he accepted the claimant may have had an above average success rate in her applications to the Home office.
49. The other difference in the type of work done was that the claimant was on fixed fee rates paid by Legal Aid. Mr Barton's work was based on hourly rates and/or was privately paid and was uncapped.
50. For these reasons we find that the claimant and Mr Barton were not engaged on "like work." They were in different departments and the type of work they did was different. Mr Barton was very experienced and was engaged at a senior level for his niche financial expertise in a particular area. The claimant was a very junior solicitor who had only relatively recently qualified and had very limited experience working in a solicitors' firm. We reminded ourselves of the Code which says "differences in additional duties, level of responsibility, skills, the time at which work is done, qualifications, training and physical effort could be of practical importance".
51. Although the claimant has a distinguished academic record, her practical experience of working in a solicitor's firm was limited. We are not satisfied that her experience as working as a self-employed Advocate in the county court was directly useful experience to a role as an Immigration Solicitor. Her experience as a self-employed Advocate was advocacy experience. On the claimant's own evidence, she was not conducting many appeals where oral advocacy skills were required.
52. We reminded ourselves the difference in skill level or qualifications are not relevant unless they are manifested in differences between their work which are of practical importance to the terms of employment. In these circumstances we are satisfied that Mr Barton carried a very different level of responsibility and that the consequences of poor performance would be much more serious for the firm. We reminded ourselves of the guidance in Eaton Limited -v- Nuttall where, which says when financial implications of error were much greater for the comparator than for the claimant, that could amount to a difference of practical importance.
53. For all these reasons the claimant's claim fails against Mr Barton at this stage because they were not engaged on like work.

Material Factor Defence

54. However, in case we are wrong about that we have gone on to consider the next issue: material factor defence. What other material factors are relied upon by the respondent as the reason for the difference in pay?
55. The respondent relies on experience on starting work for the respondent, previous salary/market rates on starting work for the respondent, accreditation, performance and salary reviews and discretionary bonus.

Experience on starting work for the respondent and previous salary/market rates on starting work for the respondent.

56. The first factor was relevant experience on starting work. Mr Barton had fourteen years directly relevant experience before his recruitment to the respondent, following a two year training contract. He had spent three years in a law firm as a qualified Solicitor and eleven years as a Partner (2010).
57. He was the Head of Department at his former firm when he joined the respondent, having significant experience of people management and client management. At the point he joined the respondent he had a case load of seventy live files and was billing £115,000 a year working four days a week. His agent had requested a salary of £42,500. The respondent negotiated with him and his pro-rata salary was £37,200 for four days a week (a decrease from his salary of £38,500 pro rata) at his previous firm.
58. The claimant did not state what salary she was receiving at Sabz Solicitors but it is undisputed she joined the respondent at £25,000. She had qualified as a Solicitor three years before her recruitment following a three-month non-contentious placement in a law firm, her experience as a self-employed Advocate having counted towards her experience instead of a full training contract. Since then she had spent just over one year working as a Solicitor in a law firm. The claimant suggested that her years as a County Court Advocate and her internships at the European Commission and ECJ were equally valuable professional experience. However, she did not conduct European Law for the respondent and did little or no advocacy and no litigation under the civil procedure rules. The Tribunal accepts the evidence of Ms Leach and Ms Horman-Brown that the claimant's previous experience was not as valuable to the firm in her role as an Immigration Lawyer as Mr Barton's previous experience to his role in the Family Department. The Tribunal finds experience on starting work with the respondent and also previous salary/market rates on starting work with the respondent are both material factors.

Accreditation

59. The respondent relied on accreditation. Mr Barton was a resolution accredited specialist which was important so that he could meet Legal Aid Agency requirements, see Ms Horman-Brown's statement paragraph 16.6. There is no evidence that the claimant had any equivalent in relation to immigration law. Accreditation is capable of amounting to a material factor.

Performance

60. The respondent is a business. To survive successfully and provide a service to its clients, it must make a profit. As the respondent witnesses explained, if the firm cannot make a decent profit then it cannot pay its staff and partners and cannot meet its other financial obligations such as the cost of the premises.

61. Mr Barton's billing performance shows he consistently billed very significantly more than the claimant.
62. We refer to the table at paragraph 46 of Ms Horman-Brown's statement. The table shows a column for personal billing and a column for overall billing. We find that personal billing was the billing allocated to the fee earner. Overall billing was the billing on the whole file which might include work done by administrative staff or paralegals.
63. For the year ending 31 July 2020 the claimant's personal billing was £62,288.94, overall billing £63,685.23. By contrast, Mr Barton's billing was personally £110,303.65 and overall £123,071.57. The gap widened the following year. The claimant's personal billing at year end 31 July 2021 was £78,163.90 (overall £85,935) whereas Mr Barton's personal billing was £146,978.61 and overall £152,771.35. For the final year ending 31 July 2022 the gap had widened even further with the claimant's personal billing being £75,441.96, overall billing £99,796.74 and Mr Barton's personal billing £228,292.40 and overall billing £252,581.15. The Tribunal also reminds itself that Mr Barton did not work a full working week and had an agreement to work for the respondent to work 31 hours per week. Nevertheless, these are the actual figures which he achieved. Accordingly, Mr Barton consistently billed very significantly more than the claimant and we rely on the evidence of Ms Horman-Brown to find that is why the respondent felt able to increase his salary.
64. The claimant sought to argue that the billing figures were not accurate. She repeatedly suggested that there were errors in the respondent's Case Management system which caused the billing figures to be incorrect.
65. Although we accept, as Mr Leach explained, that sometimes there is human error when time spent is inputted to an incorrect file or an incorrect fee earner, the claimant has not established there was any systemic error with the respondents billing system. Indeed, as Mr Leach pointed out it would be very strange if a business who needs significant profit to survive would be uninterested in dealing with any genuine concern about errors in the billing system.
66. The claimant also raised the issue that her work was legal aid and therefore subject to limited fixed fees whereas Mr Barton worked predominantly on uncapped rates or hourly rates in private family cases.
67. The Tribunal notes that is the reality of the economic world and market rates. Those working on cases which are subject to fixed legal aid rates or fees which are modest are unable to generate the same level of fee income as those working on more lucrative work which attracts higher hourly rates or uncapped rates. Those working on cases which are able to generate higher fees are thus often paid more than those working on cases which generate modest fixed fees.
68. The Tribunal is satisfied that billing performance is a material factor.

Salary review

69. The Tribunal considered the increase in salary of the claimant and of Mr Barton. The claimant joined on a salary of £26,790 (see page 210). Mr Barton joined on a salary of £37,200 (full time equivalent see page 333) although he worked 31 hours.
70. We find that salary reviews usually took place annually. We find there was no salary review in 2020 due to the Covid 19 pandemic. Instead, all staff were given a one off payment of £500 and salary reviews were deferred to February 2021.
71. In February 2021 Mr Barton's salary increased to £40,000 (page 264) and the claimant's salary to £28,000 (page 263).
72. There was a further salary review in August 2021. Mr Barton's salary increased to £44,000 and was awarded a bonus of £10,020.66 (page 72). The claimant's salary was increased to £28,280 and she was awarded a bonus of £750.
73. The next salary review was August 2022. Mr Barton's salary increased to £47,000 and he was awarded a bonus of £24,930. The claimant's salary remained the same in August 2022 but she was awarded a bonus of £3,000.
74. We rely on the evidence of Ms Horman Brown and Mr Leach that salary reviews were normally conducted annually. We find the directors took a view across the firm about a percentage increase and then looked at individual performance, particularly with regard to billing. We find salary review linked to performance is capable of amounting to a material factor. Mr Barton consistently billed more than the claimant and generated greater profit for the firm.
75. We find salary review is capable of amounting to a material factor.

Discretionary bonus

76. The other material factor causing a difference in pay was discretionary bonus. We find that in the family department discretionary bonuses were triggered when a fee earner billed more than three times their salary. The formula was explained by Rachel Horman-Brown at paragraph 23 of her statement. Once eligibility was triggered under the scheme, fee earners at the respondent's discretion may be awarded one third of the excess of their billing. Mr Barton did not exceed the target of three times his salary in his first year and did not receive a bonus. However he billed significantly more than his target of three times salary in the year ending 2021 and July 2022 and was therefore eligible for a substantial bonus in those years.
77. Recognising that the claimant's area of work which was a relatively new area of work for the respondent which offered less opportunity to fee growth. Mr Leach decided to calculate her bonus as 40% of her billing minus her salary, see Mr Leach paragraph 28. In August 2021 she therefore received £750 and

in August 2022 she received £3,000 which was more than the formula yielded.

78. The Tribunal finds discretionary bonus is a material factor explaining the difference in pay.
79. The Tribunal finds that these factors of the market rate salary when they started working for the respondent, previous experience, accreditation, their performance in relation to billing, salary review, and their entitlement to bonus were the real reasons for the difference in pay.
80. We turn to the next issue. Can the respondent show these factors are:
- genuine and not a sham or pretence;
 - the cause of the disparity;
 - not the difference of sex (Section 69(1)(a) Equality Act 2010: does not involve treating A less favourably because of A's sex than the respondent treats B).
 - Is a significant and relevant difference between the woman's case and the man's case (Glasgow City Council -v- Marshall 2000 ICR 196 HL at 202 to 203).
81. We are satisfied these factors are clearly genuine and not a sham or pretence and for the reasons we have already given are clearly the cause of the disparity in pay, especially the overwhelming difference in relevant previous experience between the claimant and her comparator and the huge difference in performance in terms of billing and reminding ourselves the respondent is a business and entitled to reward those more highly who bring in a larger amount towards the firm's profit in order to motivate and retain those staff.
82. Those differences are significant and relevant.
83. Finally there is no evidence to suggest that those factors are directly discriminatory or tainted by sex discrimination or linked to a characteristic indissociable from sex.
84. The claimant worked in a firm which was overwhelmingly staffed by women at all levels from Directors, solicitors, para legals and secretaries. Mr Leach told us at the senior level of the firm there are seven female Directors and three male Directors. The firm employs approaching 250 staff and the vast majority of the staff are female.
85. The facts show that the claimant was working primarily in an area of work-immigration -where fees were fixed at legal aid rates and her billing was modest. Mr Barton worked mainly for high "net worth" individuals on financial matters at a senior level where his fees were hourly rates or uncapped and his billing performance was very high. There is no suggestion that was a

factor related to sex, neither was his previous experience in family work, or his accreditation.

86. For the avoidance of doubt, we are satisfied, having regard to Glasgow City Council v Marshall, that these factors are not the difference of sex, nor are they linked to a characteristic indissociable from sex.
87. At one stage the claimant tried to suggest that allegations, irrelevant to this equal pay case, which she has made against Mr Leach were somehow relevant to the material factor defence. We were not satisfied that they could be and disallowed them.
88. We turn now to the final issue in relation to the material factor defence: whether it is indirectly discriminatory. At this stage the burden is on the claimant to establish that the relevant material factor has a disproportionate adverse impact on her and other women. The claimant has not adduced any statistical evidence to show this. The only evidence the claimant has relied upon is a table at page 298 of the bundle (the unredacted version.) This is a document prepared by Chris Mullaney in September 2022, see the claimant's statement paragraph 133.
89. The Tribunal finds this table is confusing and provides limited information. The table was prepared by Chris Mullaney of the respondent's HR department (p297) in September 2022. It is not clear how the figures were calculated or indeed if the table refers to fee earners only or whether it also includes administrative staff. The names of the individual on each page of the table are different. The figures are expressed as an hourly rate.
90. The numbers of those included in the table are small overall. At that time the respondent was too small an employer to be covered by compulsory gender pay gap reporting.
91. The Tribunal notes there are at least twice as many women in each quartile so that a male outlier will have a greater impact on the average figures for men than a female outlier can have on the average figures for women. In any event the statistics do not assist the claimant because although there is a small gap in favour of men in the third quartile there is a gap in favour of women in the first and fourth quartile.
92. For these reasons the statistics in the table do not assist the claimant to suggest indirect discrimination.
93. The claimant has not adduced any reliable evidence to show that the material factors relied upon by the respondent are indirectly discriminatory.
94. In case we are wrong about that we have gone on to the last issue. Can the employer show there is an objective justification of the material factor? We find the employer can. Ms Horman-Brown and Mr Leach repeatedly told us that for the firm to be successful and thriving it needed fee earners who could bill effectively and substantially so the firm could be profitable. Their goal was to maintain the firm in a stable financial position, a real business need in order

to provide services to its clients, employment for its staff and profits for its shareholders. That was a legitimate aim. It sought to do so by paying competitive salaries and utilising a suitable bonus structure to incentivise and retain its staff and reward profitable work. Those are reasonable and necessary means and show the factors are objectively justified and a proportionate means of achieving a legitimate aim.

95. For all those reasons the claim against Mr Barton as a comparator fails.

Mr Watson

96. The Tribunal now turns to the other comparator David Watson. The claimant claims that she was engaged on work of equal value to David Watson. As is usual in accordance with the equal value procedure the Tribunal considers any material factor defence of the employer at this stage. If the employer is successful in establishing material factor defence that is the end of the case and there is no need to go on to consider an independent expert and make further case management orders.
97. That was the result here. We have found that the material factor defence applied.
98. These are our reasons for finding there was a material factor which was not sex which was the cause of the disparity in earnings between the claimant and Mr Watson.

Salary/market rates on starting work

99. We rely on our findings set out above in relation to the claimant's experience and qualifications and in relation to her salary and billing. We find that both Mr Watson and the claimant were recruited to work in the Civil Litigation Department and Mr Leach was the line manager for each of them.
100. We find that David Watson was recruited as a Litigation Executive. He was not a qualified solicitor. He had obtained a law degree and Diploma in Business Management and had started more recently on the Chartered Legal Executive Course "CILEX". He had a number of years' experience in various debt recovery organisations. However, between 2017 and 2019 he had worked as a Civil Litigation Officer and Debt Recovery Officer for a firm of Solicitors in Blackburn pursuing cases through the County Court. His CV page 205 requested a salary of £35,000. He was recruited to replace a predecessor via an agency in 2019.
101. On joining the respondent he was paid that requested salary of £35,000. P 213.
102. As we have stated above, we find the claimant was paid the agreed salary of £25,000 when she started at the respondent in 2017. We rely on the evidence the claimant gave on cross examination when she said she may have asked for a little bit more (although Mr Leach did not recall that) but she stated she was happy to start on £25,000 and agreed that figure with the respondent.

103. We find the claimant and her comparator were paid the starting salary which they requested and agreed. We rely on Mr Leach's evidence that Mr Watson was recruited to replace a predecessor who had been offered £35,000 by another firm whereas the claimant's role when she joined was because the previous fee earner who had conduct of the firm's limited immigration files was unwell and would be absent for periods of treatment and to manage symptoms.
104. We rely on Mr Leach's evidence that Mr Watson's predecessor leaving to join a new firm for a salary of £35,000 to find that was the market rate for the role, together with the fact the agent sought that salary figure for Mr Watson.
105. Mr Watson was recruited to work as a Litigation Executive in Civil Litigation working on hourly rates litigation where higher fees are incurred. By contrast, we find the market rate for a person recruited to work on immigration work in the Civil Litigation department was different because the work was mainly done on Legal Aid fixed fees. Those are more modest fees.
106. The table comparing Mr Watson's earnings and the claimant's earnings are at paragraph 31 of Mr Leach's statement.
107. We find the respondent has shown that salary/market rates on starting work is a material factor.

Performance-particularly billing

108. The Tribunal finds the respondent has shown that performance particularly billing was also a material factor explaining the difference in pay. Mr Watson billed more than the claimant in each relevant year although his hourly rate was lower (see page 410). In addition, his billing increased more quickly than the claimants did.
109. In terms of billing, for the year ending 31 July 2020 the claimant's personal billing figure was £63,288.94 and overall, £63,685.23 whereas Mr Watson personal figure was £78,830.12 and overall, £78,497.98. For the year ending 31 July 2021 the claimant's personal figure was £78,163.90, overall billing £85,935 and Mr Watson personal figure was £115,751.88 and overall £129,117.95. For the year ending 31 July 2022 the claimant's personal billing was £75,441.96, overall billing £99,796.74 whereas Mr Watson personal figure was £127,463.31 and overall billing £134,331.73.
110. However when the claimant did work on hourly rates, her hourly rate was higher than Mr Watson's throughout the period. See page 410. Despite that, her billing was less.
111. We find the figures clearly show that Mr Watson outperformed the claimant in terms of billing. We rely on our previous findings that as a business which needed to make a profit, the respondent awarded higher salaries and/or bonus to those who earned more income for the firm via their billing.

112. We rely on Mr Leach's evidence in paragraphs 26-29 in relation how the bonus scheme was applied to the claimant and Mr Watson.
113. As noted by Mr Leach we find the salaries of Mr Watson and the claimant increased at relatively similar rates.
114. We rely on our same findings that there was no significant system error in the respondent's Case Management System and that the statistics provided by the respondent in relation to billing are broadly accurate as explained by the respondents' witnesses.
115. We find the respondent has shown performance particularly billing was a material factor.
116. The other factors relied upon by the respondent in relation to Mr Watson were relevant experience and complexity of work.
117. The Tribunal is not satisfied that experience was necessarily a material factor. It is true Mr Watson had around two years directly relevant experience in civil litigation and debt recovery plus five years indirect experience in the workplace when he joined in 2019. The claimant had approximately one years' directly relevant experience before joining the workplace in February 2017 although by the time of the comparison period in May 2019 she had around two years' experience with the respondent. The Tribunal finds it marginal in terms of the additional experience Mr Watson had, which it is accepted was indirectly relevant in debt collection and team management. The Tribunal finds that the claimant did not have any experience of working within a team when she was a self-employed Advocate in the county the court. The Tribunal finds the claimant's answers in cross examination when she suggested that as a self-employed advocate she was a team worker in the same or similar way as fee earner is a member of a team in a solicitors firm, was implausible.
118. However Tribunal does not accept that experience was a material factor because it is insufficiently clear that Mr Watson had more directly relevant experience than the claimant at the relevant time.
119. The other material factor relied upon by the respondent was complexity of work. The Tribunal had no job descriptions in this case. We did not hear directly from Mr Watson, only via Mr Leach. There was limited detailed information about the nature of his work. The Tribunal does not doubt that Mr Watson's cases were lengthy and he was required to analyse complex issues, draft pleadings and deal with Counsel. However, the Tribunal accepts that immigration work can also be complex. The Tribunal has found the employment work conducted by the claimant was not complex.
120. The Tribunal is not satisfied there was sufficient information to find complexity of work was a material factor.
121. However we are satisfied the respondent has shown that previous salary/market rates on starting work and billing were genuine material factors

which were the real reason for the difference in pay between the claimant and David Watson, that these factors which are clearly evidenced were not a sham, and were causative for the difference in pay, that the factors were a significant and a relevant difference between her case and his case. The Tribunal finds these factors were not directly discriminatory. The respondent did not treat the claimant, because of her sex, less favourably than Mr Watson.

122. The Tribunal must go on to the next issue.
123. It is for the claimant to show that the factors of salary on commencement of employment and performance by way of billing were indirectly discriminatory. We find she has failed to do so. The only evidence adduced by the claimant was the table at p298. We rely on the same findings as in relation to Mr Barton that the table at p 298 does not suggest indirect discrimination.
124. Therefore the claimant's claim against Mr Watson fails at this point.
125. However in case we are wrong about that we go on to consider the final issue: can the respondent show the factors which we have found material namely salary on starting with the respondent/market rates and performance particularly billing are factors which are objectively justified and a proportionate means of achieving a legitimate aim.
126. We rely on our same reasoning above as to the respondent's legitimate aim. The respondent's goal was to maintain the firm in a stable financial position, in order to provide services to its clients, employment for its staff and profits for its shareholders. That was a legitimate aim.
127. Paying salaries at market rate on joining and rewarding employees who performed well by billing highly, by way of higher salary and bonus was a proportionate means of achieving that aim to recruit suitable staff, incentivise and retain them.
128. For all these reasons the claim against comparator Mr Watson fails.
129. Employment Judge Ross apologises for the slight delay in providing this written Judgment to the parties which was due to her absence on annual leave

Approved by Employment Judge KM Ross

13 August 2026

JUDGMENT AND REASONS SENT TO THE PARTIES ON
2 September 2026

FOR THE TRIBUNAL OFFICE

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