



## EMPLOYMENT TRIBUNALS

**Claimant:** Mr Shane Turner

**Respondent:** Milton Garden Machinery Ltd

**Heard at:** Cambridge Employment Tribunal **On:** 28 September 2026  
(by CVP)

**Before:** Employment Judge David (sitting alone)

### REPRESENTATION:

**Claimant:** In person, Mr Shane Turner

**Respondent:** In person, Mr Paul Manthorpe

## RESERVED JUDGMENT

The judgment of the Tribunal is as follows:

### Redundancy Payment

1. Under section 163 Employment Rights Act 1996 it is determined that the claimant is entitled to a redundancy payment of £7,530.82.
2. The respondent shall also pay the claimant **£7,530.82** to compensate the claimant for financial loss attributable to the failure to pay the redundancy payment.

### Wages, Notice Pay, Holiday Pay

3. The respondent accepted liability for complaints of unauthorised deductions from wages, a complaint of breach of contract in relation to notice pay and in respect of holiday pay and the amounts payable were agreed by consent.
4. As agreed, the respondent shall pay the claimant the sum of **£1,457.86**. This is the relevant sum due £3017.86 less £1560 already paid.

**Total payable**

5. The respondent shall pay the claimant the total sum of **£8,988.68**.

## **FULL WRITTEN REASONS**

**Introduction**

1. The claimant commenced employment with the respondent on 16 January 2013 as a garden machinery mechanic. His employment ended on 21 July 2025 when he was made redundant and he was told that the company was being liquidated. The claimant says the respondent failed to pay wages and redundancy money owed, although the business was still trading. The respondent says Milton Grden Machinery Ltd comprises solely of Mr. Paul Manthorpe, trading as a sole director.
2. By an ET1 dated 30 September 2025, the claimant presented claims for statutory redundancy pay, notice pay, holiday pay and arrears of pay. ACAS Early Conciliation notification was received by ACAS on 1 August 2025, with Early Conciliation certificate issued 12 September 2025 reference R229221/25/86. The respondent filed an ET3 on 31 October 2026.

**Amendment**

3. By consent, the respondent's name is amended to Milton Garden Machinery Ltd

**Procedure and evidence**

4. The claimant represented himself and also appeared as a witness. The respondent Mr Manthorpe also represented himself and also appeared as a witness. I want to thank the parties for their professionalism throughout the hearing, and their helpful submissions.
5. I received a bundle on the morning of the hearing, and received the following documents during the hearing:
  - a. Payslip dated 27 July 2025
  - b. Payslip dated 30 March 2025 (showing payment for the year to be £35,600)
  - c. Employment contract between Milton Garden Machinery Ltd and Shane Turner dated 16 July 2019 (3 pages)
  - d. Employment contract between Milton Garden Machinery Ltd and Shane Turner dated 16 January 2013(3 pages)
  - e. Document setting out payments made to the claimant from the respondent from 1 July 2011 to 3 February 2022
6. I informed the parties of the Overriding Objective in rule 3 ET Procedure Rules 2024 that a case is to be dealt with fairly and justly and ensuring the parties are on

an equal footing. I also informed the parties during the break that was taken of rule 4 of the ET Procedure Rules 2024 of the Tribunal's duty to encourage the parties to resolve their dispute by alternative dispute resolution and or agreement.

**Matters conceded, and matters to be determined**

7. The respondent accepted liability for the following claims and the damages payable were agreed by consent:
  - a. Notice pay, holiday pay and arrears of pay in the sum of £1,457.86. This is the relevant sum due £3017.86 less £1560 already paid.
  - a. Redundancy pay for 2 years, namely from the date the respondent says the claimant became an employee, 31 January 2022 until he left on 21 July 2025 in the sum of £1,369.24.
8. The respondent accepted that a redundancy payment was payable. The issue for the tribunal was whether the period of employment commenced on 16 January 2013 as contended by the claimant or 31 January 2022 as maintained by the respondent.
9. The question for the tribunal therefore was as follows:
  - a. Was the claimant an employee of the respondent within the meaning of section 230 of the Employment Rights Act 1996?
  - b. If that is established, the respondent concedes that a redundancy payment is payable from 16 January 2013 to 21 July 2025.

**Evidence**

10. The claimant gave evidence on oath, as did Mr Manthorpe for the respondent.

The claimant's evidence

11. The claimant says he relied upon a signed written contract of employment which was signed by the parties and dated 16 January 2013. He said that he started working for the respondent in 2013. He signed a further contract on 2022. There is another contract that was sent during the hearing that was dated 2019. He said the contracts were of a similar formulation.
12. The claimant said that he attended work every day from 2013. He was based in the workshop repairing garden machinery. Mr Manthorpe ("the respondent") told him what work needed to be done.
13. The claimant said that he was obliged personally to perform the work and he had no right to send somebody else to do it.
14. The claimant's evidence was that he initially worked part time but subsequently worked full time. He said that, apart from the earlier periods when work was quiet,

as the years went by, he was working five days a week. He recalled one Christmas when there was no work, that he worked on a farm, although he could not remember the year. Other than that, he said that he always worked for the respondent. After about five years, any lack of work was limited to an occasional day associated with the seasonal nature of the business.

15. Until 2022, the claimant submitted weekly invoices recording the hours which he had worked. Payment was then made into his bank account. He was paid for the hours worked at an hourly rate, which increased over the years. He went onto PAYE in 2022.
16. The claimant said that the respondent determined his rate of pay. He did not and could not negotiate the price of individual jobs.
17. The claimant said that the respondent provided all of the tools which he required. He did not pay for equipment and did not bear any financial risk in carrying out the work. He did not negotiate prices and his opportunity to earn more was through working additional hours rather than through making a profit on individual jobs.
18. The claimant's evidence was that he was generally left to his own devices because he knew what he was doing. He nevertheless said that the respondent allocated the work. the claimant said that he never refused work.
19. the claimant described himself as being part of the respondent's business. Initially there were other colleagues working alongside him. Later, he became the principal person working in the workshop. On one occasion when the respondent was in Australia for about three months, the claimant opened and closed the premises and ran the shop.
20. The respondent provided the claimant with overalls and boots. The claimant said that customers regarded him as somebody working in the shop. His duties included repairing machinery in the workshop, attending breakdowns and collecting machinery from customers.
21. The claimant relied upon restrictions contained in his written contract. These included restrictions upon undertaking other business during working hours without prior written consent and a non-compete provision. The claimant said that he complied with those restrictions. These were contained in the contract dated 2019 and 2022. There are missing pages from the contract in 2013, so it is not clear if this contract contained such clauses.
22. The claimant accepted that he did not have an organisational or managerial role beyond performing his work as a mechanic. There were no annual appraisals.
23. The claimant said that before PAYE he did not receive the employee benefits about which he was asked. He had never taken sick leave because he had not been sick. If he was unwell, he would make up his hours.

24. There was evidence from both parties that, when the arrangement began, the claimant wanted his earnings to remain at a level which allowed him to continue receiving state benefits. the claimant explained that he was now repaying HMRC following an overpayment of benefits.
25. The claimant disputed the respondent's initial description of how the relationship began. the claimant said that he had not simply approached the respondent looking for some work. The respondent had advertised a job on Gumtree, and the claimant had applied for that advertised job. When this was put to the respondent, the respondent accepted that the claimant was correct and that there had been an advertisement on Gumtree.
26. In submissions the claimant said that he regarded himself as having been an employee since 2013. He relied upon the written contract, the fact that he did not undertake other work and the restrictions contained within the contract.

### **The respondent's evidence**

27. Mr Manthorpe, for the respondent, did not challenge the claimant's account by asking him questions when initially given the opportunity to do so.
28. Mr Manthorpe agreed that he and the claimant worked together in the workshop. He disputed that the claimant worked entirely alone and said that they worked in the same area, near the sales area.
29. Mr Manthorpe initially said that the claimant had asked him for work. Mr Manthorpe had asked the claimant if he had mechanical experience and suggested that he "gave it a go". Mr Manthorpe said that the claimant worked well and that the arrangement worked well. However, when the claimant subsequently said that the position had been advertised on Gumtree and that he had applied for the advertised job, the respondent accepted that this was correct.
30. Mr Manthorpe said that he asked the claimant to sign a contract but that he had intended it to be a casual contract. He had shown the claimant how to work on the machines and did not want the claimant subsequently to go elsewhere and use the knowledge he had gained with the respondent. He said he therefore identified a contract with a contractual term that would restrict the claimant from going elsewhere after the respondent had trained him.
31. Mr Manthorpe said that the claimant initially worked part-time hours because the claimant was a single father receiving benefits. Mr Manthorpe described the arrangement as part time until the claimant subsequently worked full time.
32. Mr Manthorpe accepted that the claimant submitted invoices and the respondent paid the amounts invoiced. Mr Manthorpe regarded this as the arrangement between them. He said that the hours could vary.
33. When asked why he did not regard the claimant as an employee between 2013 and 2022, Mr Manthorpe relied principally upon the casual/part-time hours and the

fact that the claimant submitted weekly invoices. He said that the claimant was "not officially" a part-time employee.

34. Mr Manthorpe explained that taking somebody on was new to him because he himself had been self-employed.

35. In relation to redundancy, Mr Manthorpe accepted in evidence that the claimant was entitled to a redundancy payment calculated from 31 January 2022, when the claimant went onto PAYE, but disputed liability for the earlier period.

### **Findings of Fact**

36. Where there was a material difference in the evidence, I have considered the evidence as a whole and the extent to which each account was consistent with the contemporary documents and the parties' subsequent conduct.

37. I find that the claimant commenced working for the respondent in 2013 as a garden machinery mechanic.

38. I find that the claimant did not approach the respondent merely seeking occasional work. There had been an advertisement for a position on Gumtree, to which the claimant responded. Although the respondent initially gave a different account, when the claimant put this to him the respondent accepted that the Gumtree advertisement existed. I therefore accept the claimant's evidence on this point.

39. A written contract was entered into. It was expressed as a contract of employment and contained restrictions concerning the claimant undertaking other work and competition with the respondent's business. I accept the respondent's evidence that these restrictions were deliberately included because, having trained the claimant, the respondent did not want him to take that knowledge and work elsewhere.

40. I accept that when the arrangement started the claimant worked part time and that the precise number of hours could vary. There were periods, particularly in the early years and because of the seasonal nature of the business, when there was insufficient work for the claimant.

41. However, I also find that this developed into a settled and regular working relationship. The claimant worked for the respondent for approximately nine years before being placed on PAYE in 2022. As the relationship progressed, he generally worked five days each week, with only occasional days when seasonal conditions meant there was insufficient work.

42. The claimant was required to perform the work personally. There is no evidence that he possessed or exercised any genuine right of substitution.

43. The claimant worked from the respondent's premises using tools and equipment supplied by the respondent. The respondent also supplied his overalls and boots. The claimant made no material capital investment in carrying out the work.

44. The respondent allocated the repair work. The claimant had sufficient experience that he did not require detailed supervision as to how each mechanical repair should be undertaken. I find, however, that this reflected his experience and skill rather than an absence of the respondent's ultimate control over the work which the claimant performed.
45. The claimant was paid at an hourly rate fixed by the respondent. He could not negotiate the price for individual repairs. He bore no financial risk in the work. His ability to increase his earnings arose through working more hours, rather than through organising a business so as to generate additional profit.
46. Until 2022, the claimant submitted weekly invoices for the hours which he had worked and was responsible for his own tax arrangements. He was not on the respondent's PAYE system during that period. I find those to be genuine features of the arrangements, rather than matters which can simply be disregarded.
47. However, I do not find that the claimant was carrying on an independent garden machinery repair business of which the respondent was a customer. There was no evidence that the claimant advertised his services to customers generally, negotiated his own prices, maintained his own premises, supplied significant equipment, employed others, provided substitutes, carried financial risk or had several customers.
48. Instead, the claimant performed the respondent's garden machinery repair work from the respondent's workshop using the respondent's equipment. Customers encountered him as somebody working within the respondent's business. His responsibilities extended to attending breakdowns and collecting machinery from customers. On one occasion he was sufficiently integrated and trusted that, during the respondent's three-month absence in Australia, the claimant opened and closed the premises.
49. I accept that the claimant wanted initially to limit his hours and earnings because of his personal position concerning state benefits. That explains, at least in part, why the initial arrangement was for limited hours. It does not itself determine the legal character of the relationship.
50. I find that the practical arrangements did not materially change in their essential character when the claimant was placed on PAYE in 2022. What changed was principally the administrative and tax treatment of the relationship.

**Relevant law: employment status of the claimant**

51. Section 230(1) of the Employment Rights Act 1996 ("ERA") provides that an employee means an individual who has entered into or works under a contract of employment. Section 230(2) defines a contract of employment as a contract of service or apprenticeship, whether express or implied and, if express, whether oral or in writing.

Section 230(3) provides that a "worker" means an individual who has entered into or works under:

- (a) a contract of employment, or
- (b) any other contract, whether express or implied and (if it is express) whether oral or in writing, whereby the individual undertakes to do or perform personally any work or services for another party to the contract whose status is not by virtue of the contract that of a client or customer of any profession or business undertaking carried on by the individual.

52. Thus, every employee is a worker, but not every worker is an employee.
53. Whether a person is an employee involves consideration of whether the relationship is properly characterised as a contract of service or a contract for services. Neither phrase is comprehensively defined by statute, and the question has been developed through the authorities. The inquiry is highly fact sensitive.
54. The classic formulation in Ready Mixed Concrete (South East) Ltd v Minister of Pensions and National Insurance [1968] 2 QB 497 requires consideration of whether the individual agreed personally to provide work in return for remuneration, whether there was a sufficient degree of control, and whether the other provisions of the contract were consistent with a contract of service.
55. The Tribunal must therefore consider the essential features of personal service, control and mutuality of obligation, but those matters are not an exhaustive checklist. The relationship must ultimately be considered as a whole.
56. The written contractual terms are relevant but are not necessarily determinative. Autoclenz Ltd v Belcher [2011] UKSC 41 establishes that the Tribunal is required to ascertain the true nature of the parties' agreement and may look beyond written provisions which do not reflect the reality of their relationship. The emphasis is upon what was actually agreed and how the relationship operated in practice. The more recent authorities do not make written contractual terms irrelevant.
57. Personal service is an important feature. An unfettered right to provide a substitute will ordinarily be inconsistent with an obligation to provide personal service, although a limited or conditional ability to substitute need not be. The question remains whether the individual undertook personally to provide the work as per Pimlico Plumbers Ltd v Smith [2018] UKSC 29.
58. Control remains an important part of the employee test. The Tribunal considers the degree of control which the putative employer is entitled to exercise, including over what work is undertaken and when and where it is performed. The fact that a skilled or experienced person requires little day-to-day supervision does not of itself determine the issue.
59. Mutuality of obligation must also be considered. In cases involving intermittent or casual work it may be necessary to distinguish between individual engagements

and an overarching or umbrella contract. The Tribunal should consider the reality of the obligations undertaken by the parties rather than simply the label attached to them.

60. Other matters may assist in identifying the nature of the relationship. They include the degree to which the claimant was integrated into the respondent's organisation, the method of payment, provision of equipment, financial risk, opportunity for profit, independence, ability to work for others, employee-type benefits and procedures, and ultimately whether the claimant was genuinely operating a business on his own account. No individual factor is determinative.
61. Integration may provide useful assistance. Cotswold Developments Construction Ltd v Williams UKEAT/0457/05 contrasts an individual actively marketing services to the world generally with an individual recruited to work as an integral part of another's operations. Hospital Medical Group Ltd v Westwood [2012] EWCA Civ 1005 confirms that there is no single test which determines status in every case.
62. Similarly, matters such as method of payment and invoicing are relevant but are not determinative. The wider question remains the substance of the relationship. The authorities distinguish between somebody providing services as part of another person's undertaking and a genuinely independent person conducting a business on their own account as per Byrne Brothers (Formwork) Ltd v Baird [2002] IRLR 96.
63. The tax treatment of the relationship is likewise relevant but does not determine employment status for the purposes of employment rights. Employment status for tax and employment law purposes may differ.

## Conclusions

64. I first consider personal service: I am satisfied that this requirement is met. the claimant personally performed the work throughout the relationship. There is no evidence of any contractual or practical ability to send another person to perform his work. This points strongly towards employment.
65. I next consider control: the respondent determined the claimant's rate of pay, provided the premises and equipment and allocated the work requiring repair. Although the claimant was generally trusted to undertake mechanical repairs without close supervision, I find that this was because he was an experienced mechanic. It does not follow that the claimant was carrying on an independent business. The relevant control over what work was done, where it was done and the framework within which the claimant worked remained with the respondent.
66. I next consider mutuality of obligation: I accept the respondent's evidence that, particularly at the outset, the amount of work could vary and that the parties regarded the arrangement as casual. There were occasions in the early years when insufficient work was available.

67. I do not, however, regard the word "casual" as determinative. I have considered the relationship which actually developed. It continued without material interruption from 2013 until 2022 and thereafter. the claimant's evidence, which I accept, was that as the years progressed, he ordinarily attended five days each week and that periods without work became limited to occasional seasonal days. the respondent's own evidence was that the claimant eventually became "permanent". The longevity and regularity of this arrangement are relevant to determining the obligations which operated in practice.
68. The written contract also points towards employment. I recognise the respondent's evidence that he intended it to be a casual contract. However, the question is not determined by the respondent's subjective intention or by the title of the document. Of particular significance is that the respondent deliberately imposed restrictions limiting the claimant's ability to work elsewhere because he had trained the claimant and did not want him to take that knowledge elsewhere. The claimant said that he complied with those restrictions.
69. I have taken account of the factors pointing away from employee status. Until 2022 the claimant submitted invoices. He was responsible for his own tax. His hours could fluctuate. He did not initially receive the benefits subsequently associated with being on PAYE. There were no appraisals. Those matters carry some weight, and I have not disregarded them.
70. They must, however, be viewed against the relationship as a whole. the claimant did not set his own prices. He did not negotiate fees for individual jobs. He did not provide significant tools or equipment. He bore no financial risk. He had no opportunity to generate profit through entrepreneurial decisions. He employed nobody and provided no substitute.
71. Nor do I find that the claimant was operating a business which had the respondent as one of its customers. On the contrary, the claimant worked in the respondent's workshop, on the respondent's machinery repairs, with the respondent's tools, at an hourly rate determined by the respondent. He wore clothing supplied by the respondent and dealt with the respondent's customers. He attended breakdowns and collected equipment as part of the respondent's business. He was sufficiently integrated that when the respondent was abroad for an extended period the claimant opened and closed the premises.
72. The invoicing arrangements therefore provide some evidence of self-employment, but they are inconsistent with a number of the more substantive features of the relationship. As Autoclenz Ltd v Belcher demonstrates, the Tribunal must identify the reality of the relationship rather than allow its status to be determined by its administrative or tax treatment.
73. I have also considered the fact that the claimant originally limited his earnings because of his entitlement to state benefits. That explains why he wished initially to work limited hours and why the parties may have been content with the invoicing

arrangement. It does not answer whether, objectively considered, the arrangement amounted to a contract of service. Tax and benefits treatment cannot determine employment status.

74. Finally, I stand back from the individual factors and consider the relationship as a whole. I do not consider this to be a finely balanced case simply because the claimant submitted invoices until 2022. There was personal service; the respondent exercised the material elements of control; and the relationship developed into a longstanding and regular arrangement under which the claimant provided his labour in return for payment.
75. The other features of the relationship are overwhelmingly more consistent with the claimant being part of the respondent's business than with the claimant operating a business of his own. The claimant provided labour and skill. the respondent provided the business, premises, customers, equipment, work and bore the commercial risk.
76. I therefore find that the claimant worked under a contract of service and was an employee within section 230(1) of the Employment Rights Act 1996 from 2013.
77. It follows that the claimant did not first become an employee merely because the respondent placed him on PAYE on 31 January 2022. The change in tax and payroll treatment did not create a fundamentally different working relationship. On my findings, the claimant was already an employee.
78. As an employee is necessarily also a worker under section 230(3)(a), it is unnecessary to determine separately whether the claimant would otherwise satisfy the limb (b) worker test.

## REMEDY

79. The Respondent is to pay the Claimant compensation in the sum of **£8,988.68**

80. These sums were agreed by the parties and are calculated as follows:

|                                                                                                           |                  |
|-----------------------------------------------------------------------------------------------------------|------------------|
| Notice pay, holiday pay and arrears identified and agreed as owing                                        | £ 3017.86        |
| 11 years of redundancy pay at the weekly rate of £684.62 (based on an annual salary of £35, 600/52 weeks) | £7,530.82        |
| The respondent says at 6.1 of the ET3 that the following sums have been paid                              | - £1560          |
| Total                                                                                                     | <b>£8,988.68</b> |

**JUDGMENT**

The judgment of the Tribunal is as follows:

**Redundancy Payment**

6. Under section 163 Employment Rights Act 1996 it is determined that the claimant is entitled to a redundancy payment of £7,530.82.
7. The respondent shall also pay the claimant **£7,530.82** to compensate the claimant for financial loss attributable to the failure to pay the redundancy payment.

**Wages, Notice Pay, Holiday Pay**

8. The respondent accepted liability for complaints of unauthorised deductions from wages, a complaint of breach of contract in relation to notice pay and in respect of holiday pay and the amounts payable were agreed by consent.
9. As agreed, the respondent shall pay the claimant the sum of **£1,457.86**. This is the relevant sum due £3017.86 less £1560 already paid.

**Total payable**

10. The respondent shall pay the claimant the total sum of **£8,988.68**.

**Approved by:**

**Employment Judge David**

**2 October 2026**

Judgment sent to the parties on:

6 October 2026

For the Tribunal:

**Note**

Reasons for the judgment were given orally at the hearing. Written reasons will not be provided unless a party asked for them at the hearing or a party makes a written request within 14 days of the sending of this written record of the decision.

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