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Case No:

BEFORE THE SOLICITORS DISCIPLINARY TRIBUNAL

IN THE MATTER OF THE SOLICITORS ACT 1974 (as amended)

AND IN THE MATTER OF:

SOLICITORS REGULATION AUTHORITY LIMITED

Applicant

and

JACK ALEXANDER WILLIAMS

Respondent

**STATEMENT PURSUANT TO RULE 12(2) OF THE SOLICITORS (DISCIPLINARY
PROCEEDINGS RULES) 2019**

I, **TINA WHITMAN**, am a Solicitor and Legal Director at Blake Morgan LLP of One Central Square, Cardiff, CF10 1FS.

I make this Statement on behalf of the Applicant, the Solicitors Regulation Authority Limited ("**SRA**").

The Allegation

1. The allegation against the Respondent, Mr Jack Alexander Williams, is that, while in practice as a solicitor at Blaser Mills LLP of 40 Oxford Road, High Wycombe, Buckinghamshire HP11 2EE:

1.1 On or around 25 September 2023, he amended the electronic copy of an internal handover note dated 19 December 2022 relating to the estate of Client A, by deleting the prompt to carry out CGT mitigation with the intention and/or effect of misleading others into believing that no prompt had been included in the original internal handover note.

By doing so, the Respondent breached any or all of Principles 2, 4 and 5 of the SRA Principles 2019 ("**the Principles**") and failed to comply

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with paragraph 1.4 of the SRA Code of Conduct for Solicitors, RELs and RFLs (“**the Code**”).

The facts and matters relied upon in support of this allegation are set out in paragraphs 17-32 below.

- 1.2 On 27 September 2023, he sent an email which was misleading by failing to set out fully and/or accurately the circumstances that gave rise to a CGT liability to the estate of Client A.

By doing so, the Respondent breached any or all of Principles 2,4 and 5 of the Principles and failed to comply with paragraph 1.4 of the Code.

The facts and matters relied upon in support of this allegation are set out in paragraphs 55-60 below.

Appendices and Documents

2. I attach to this Statement the following appendices:
 - 2.1. Appendix 1: Relevant Rules and Regulations
 - 2.2. Appendix 2: Anonymisation Schedule
3. I also attach to this statement a bundle of documents, marked “**Exhibit TW1**” to which I refer in this statement. Unless otherwise stated, page references in this statement relate to documents contained in that bundle.
4. The bundle is divided into the following sections:
 - 4.1. Section A: Referral and supporting documentation [**TW1, 1-22**]
 - 4.2. Section B: SRA Investigation [**TW1, 23-74**]
 - 4.3. Section C: Statements [**TW1, 75-91**]

Professional Details

5. The Respondent, who was born on 26 February 1992, is a solicitor, having been admitted to the Roll on 3 September 2020.
6. At the time of the alleged misconduct, the Respondent was a solicitor at Blaser Mills LLP (“**the Firm**”). He joined the Firm on 25 November 2022.

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7. The Respondent was based at the Firm's offices at Chalfont Court, 5 Hill Avenue, Amersham, Buckinghamshire, HP6 5BD.
8. The Respondent remains a solicitor at the Firm.
9. The Respondent's Practising Certificate for 2023/2024 was subject to conditions imposed on 22 April 2024 [TW1, 34]:
 - 9.1 He may not act as a manager or owner of any authorised body.
 - 9.2 He may act as a solicitor only as an employee and only where the employment has first been approved by the SRA.
 - 9.3 He is not to act as a compliance officer for legal practice (COLP) or a compliance officer for finance and administration (COFA) for any authorised body.
 - 9.4 He may not practise on his own account under regulation 10.2(a) or (b) of the SRA Authorisation of Individuals Regulations.
10. As of the date of this statement, the SRA is still considering the Respondent's Practising Certificate application for 2024/2025.

The facts and matters relied upon in support of the allegations**Background**

11. The conduct in this matter came to the attention of the SRA on 22 November 2023 when the Firm's Managing Partner, Mr Jonathan Lilley, made a referral following an internal investigation [TW1, 1-3].
12. In summary, it is alleged that, in order to conceal his own failure to appropriate a property to avoid capital gains tax ('CGT'), the Respondent amended a handover note drafted by Ms Heenal Chhipa-Gadday on 19 December 2022 to remove reference to CGT. The Respondent amended the handover note on 25 September 2023 and then sent an email to Mr Minesh Thakrar on 27 September 2023 suggesting that there had been an oversight on the part of Ms Chhipa-Gadday in respect of CGT.
13. Mr Lilley prepared an internal report on 15 November 2023 [TW1, 7-11] noting a wish to show the Respondent '*mercy*' for the following reasons [TW1, 9-10]:
 - 13.1 The Respondent confessed immediately and showed remorse and shame.

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- 13.2 There was no harm done to clients and there were no wider repercussions.
- 13.3 There was no other evidence of misconduct or ‘a propensity to behave dishonestly’.
- 13.4 ‘It was a ‘moment of madness’ at which his ego got the better of him, causing him to take a seriously wrong turn which means she should never repeat such action in the future’
14. Ms Lucy Kempson, a Risk and Compliance Solicitor at the Firm, is recorded as having observed that ‘two offences have been committed here; First and foremost, there is the ethical issue connected to doctoring an internal memorandum. Secondly however in doing this, [the Respondent] appears to have a disregard towards blaming a close colleague for an issue that has led to a monetary loss to the firm. This could potentially have had consequences on Heenal’s career and/or reputation’ [TW1, 9].
15. The Respondent was issued with a final written warning on 16 November 2023 [TW1, 21-22]. This noted ‘In acting as you did above to remove reference to the advice Heenal had given in the note, you suggested and/or were able to infer to Minesh (and others) that you thought Heenal had already taken the steps to deal with CGT mitigation herself before handover of the matter to you and/or that she had overlooked this, when in fact it was you who had missed this point and failed to act upon the advice Heenal had given to you...you disregarded the effect your actions would have had on Heenal’s reputation had the amended note lain undetected...Your actions were, upon any view, dishonest, intended to mislead, and therefore extremely serious’.
16. Mr Lilley referred the matter to the SRA on 22 November 2023.

Allegation 1.1 - The Respondent amended an internal handover note on or around 25 September 2023Particularisation of Allegation 1.1

17. The SRA relies upon paragraphs 11-15 above. Additionally, the SRA relies upon the following facts and matters.
18. On 19 December 2022, Ms Heenal Chhipa-Gadday, a solicitor in the Firm’s Wills, Trusts and Probate team, prepared a handover note (**‘the Handover Note’**)

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addressed to the Respondent [TW1, 12] on the file relating to the estate of Client A (**‘the File’**), ahead of going on maternity leave.

19. Ms Chhipa-Gadday has confirmed in a statement dated 13 June 2024 [TW1, 80-83] that she wrote the Handover Note as a Word document and then uploaded it to the Firm’s document management system on 19 December 2022. She also printed a copy of the Handover Note and placed it at the front of the paper file, before physically handing the file to the Respondent on 19 December 2022 [TW1, 81]. Ms Chhipa-Gadday states that the Handover Note was quite detailed as two partners in the Firm were executors of the Estate and she had also been *‘conscious that [the Respondent] was coming in new...so I made sure the handover notes I made were thorough’* [TW1, 82].
20. Ms Jane Birchenough, legal secretary, has confirmed in a statement dated 3 June 2024 [TW1,75-77] that Ms Chhipa-Gadday drafted the Handover Note specifically for the Respondent [TW1, 76]
21. The Handover Note included the following instruction [TW1, 12]:

‘The property is selling for £XXX and the probate value was £XXX so there is going to be a gain for CGT purposes. Zara [Liedl Carol] should keep you informed as the sale progresses and she is nearing exchange of contracts but I would make sure you keep in communication with her about this so you can consider any CGT mitigation at that time’.
22. The property forming part of the estate of Client A (**‘the Property’**) was sold on 8 September 2023 [TW1, 15].
23. On 14 September 2023, the Respondent emailed the beneficiaries of the Estate of Client A [TW1, 13-14]. That email stated: *‘I spent yesterday afternoon sorting the estate accounts...going through Heenal’s file...There are still some costs to sort including some capital gains tax (unfortunately there was a reduction in CGT allowance this year) and I believe we will need to file a tax return for the estate as a result’* [TW1, 13].
24. On or around 14 September 2023, the Respondent discussed the File with Mr Minesh Thakrar, a Partner in the Firm’s Wills, Trusts and Probate team, who was also the Respondent’s supervisor. The reporting of CGT to HM Revenue and Customs and the appropriation of property prior to sale to reduce CGT was discussed [TW1, 4 and 86]. During this conversation, it was identified that the Respondent had not appropriated the Property. Mr Thakrar asked the Respondent to *‘put something down in writing about what happened and to work out the CGT liability’* [TW1, 86-87].

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25. The Respondent emailed an accountant, Mr Alan Poole, on 20 September 2023 to request assistance with CGT, stating '*I also believe that we will need to file a tax return as I note that Heenal did not appropriate the property before it was sold and therefore this was sold by the Estate*' [TW1, 15].
26. On Monday 25 September 2023, at approximately 14.19, the Respondent accessed the electronic copy of the Handover Note [TW1, 17] and deleted the paragraph quoted at paragraph 21 above in its entirety, thereby removing all reference to the advice given by Ms Chhipa-Gadday on appropriating the Property to avoid CGT. The amended Handover Note can be found at TW1, 18.
27. As a result of hearing a conversation between the Respondent and Mr Thakrar about CGT, Ms Birchenough checked the paper file for the Estate on Friday 29 September 2023. Ms Birchenough identified that the paper copy of the Handover Note did refer to CGT [TW1, 76].
28. On checking the electronic file, Ms Birchenough could not find a copy of the original Handover Note. Ms Birchenough states that it appeared that this document had been deleted [TW1, 76]. Ms Birchenough noticed '*a new handover note created on the system on 25 September 2023 which had been created by [the Respondent]...When I checked that note I could see that the references to CGT had been removed. I didn't take any screenshots at the time, instead I scanned a copy of the original note to myself*' [TW1, 76].
29. At TW1, 17 can be found a screenshot from the document management system which shows that the correspondence file for the File included:
- 29.1 A document entitled 'Handover Memo – 19.12.22' which been created by Ms Birchenough and last accessed by her on 29 September 2023; and
- 29.2 A second document entitled 'Handover Memo to JAW' which had been created by the Respondent and last modified by him at 14.19 on 25 September 2023.
30. Ms Birchenough took the weekend to consider what to do, but '*felt like [the Respondent] was trying to throw Heenal under the bus*' [TW1, 76]. On Monday 3 October 2023, Ms Birchenough reported to Mr Thakrar that the Respondent had amended the Handover Note to remove reference to CGT [TW1, 5 and 76].
31. Mr Thakrar spoke to the Respondent on 4 October 2023 after being notified by Ms Birchenough of the different versions of the Handover Note. In an email to other

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partners at the Firm, Mr Thakrar recorded that the Respondent *'immediately confessed to changing the documents...he didn't know how to deal with the matter and panicked...[I] advised him that his conduct was unacceptable. Not only did his actions look to suggest that Heenal didn't hand over properly, but it went to whether we were able to trust him'* [TW1, 20].

32. Mr Lilley met with the Respondent on 25 October 2023. The Respondent explained his actions as follows:

32.1 *'After his initial conversation with Minesh (but before he completed his detailed report to Minesh) [the Respondent] went back to the file and studied everything in more detail. It was only then that he had a more careful read of Heenal's original handover note, which contained the 4th paragraph he had removed, with the very clear instruction to him as to the need for CGT mitigation. The Respondent explained that he felt foolish in the circumstances and because he had not read Heenal's note carefully in the first instance and having presented the position as he did in his original conversation with Minesh as to the issue of CGT mitigation, very much against his better judgement, he amended the note so that his account of the situation would remain consistent with his first account to Minesh'* [TW1, 7].

32.2 *'I discussed with [the Respondent] whether he now understood the position in which he could have placed Heenal had his amendment lain undetected. He did...and he was mortified now realising (although not at the time) the effect that his actions could have had upon her reputation. I asked him why he did not just go back to Minesh and simply explain that he had not read the handover note carefully at the time and correct the position, which surely would have been better than carrying out the actions that he did? [The Respondent] said that he simply panicked and did not want to appear foolish but realises what a stupid thing it was to have done'* [TW1, 7].

33. The Respondent provided initial representations to the SRA on 18 February 2024 [TW1, 28-30]

33.1 At the time of handover in December 2022, the Property was going through conveyancing. The sale fell through and the Property went back on the market for some time. The Respondent did not work on the File for some time.

33.2 *'It was not until the Property sold that I realised that it had not been appropriated...this had come from a genuine belief that Heenal] had*

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already appropriated the Property for the first sale. This was a result of a 'Deed of Trust' being on the file and not a 'Deed of Appropriation' which I had mistakenly not read properly' [TW1, 28]

- 33.3 When he emailed Mr Poole on 20 September 2023, the Respondent had not reviewed the file in detail. *'My wording to Alan [Poole] was...never intended to blame Heenal for the mistake as I was the solicitor in charge of the file...I can now see how this could be misconstrued' [TW1, 28]*
- 33.4 *'I accept that I changed the handover note and am ashamed of myself...I mistakenly did not read the original handover note before giving my initial account of the situation to Minesh...I therefore panicked when I realised that Heenal had included the working in her handover note and removed this to remain consistent with my initial account' [TW1, 29]*
- 33.5 *'It was never my intention to blame or have any impact on Heenal and in honesty at the time of my actions I did not think how this might affect her' [TW1, 29].*

Breaches of the Principles and the Code in relation to Allegation 1.1

The Respondent amended the electronic copy of an internal handover note on or around 25 September 2023

Principle 4 – Honesty

34. The Applicant relies upon the test for dishonesty stated by the Supreme Court in *Ivey v Genting Casinos [2017] UKSC 67*, which applies to all forms of legal proceedings, namely that the person has acted dishonestly by the ordinary standards of reasonable and honest people:

"When dishonesty is in question the fact-finding tribunal must first ascertain (subjectively) the actual state of the individual's knowledge or belief as to the facts. The reasonableness or otherwise of his belief is a matter of evidence (often in practice determinative) going to whether he held the belief, but it is not an additional requirement that his belief must be reasonable; the question is whether it is genuinely held. When once his actual state of mind as to knowledge or belief as to facts is established, the question whether his conduct was honest or dishonest is to be determined by the fact-finder by applying the (objective) standards of ordinary decent people. There is no requirement that the defendant must appreciate that what he has done is, by those standards, dishonest."

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35. At the time that the Respondent amended the electronic copy of the Handover Note, he knew or believed the following matters:
- 35.1 That Ms Chhipa-Gadday had prepared the Handover Note in relation to the File for his use on 19 December 2022.
 - 35.2 That he had not appropriated the Property prior to its sale on 8 September 2023.
 - 35.3 That he had had a discussion with Mr Thakrar on 14 September 2023 about the fact that the Property had not been appropriated which had led to an increased CGT liability.
 - 35.4 That he had sent an email to Mr Poole, the accountant, on 20 September 2023 stating that Ms Chhipa-Gadday had failed to appropriate the Property before it was sold.
 - 35.5 That by 25 September 2023, he was aware that the Handover Note contained detailed advice from Ms Chhipa-Gadday about appropriation of the Property to avoid or limit CGT liability, which he had not followed.
 - 35.6 That, in deleting the advice from the electronic version of the Handover Note about appropriation of the Property, the amended Handover Note would support earlier accounts which the Respondent had given to Mr Thakrar and he would, or hoped to, avoid being criticised for failing to follow Ms Chhipa-Gadday's advice and/or not reading the Handover Note with sufficient care.
36. A solicitor acting honestly is expected to be scrupulous about the accuracy of any documents supplied to, or created by, them. A solicitor acting honestly would ensure that he did not create any documents containing untrue or misleading information and/or that he did not amend documents supplied to them such that the documents were rendered untrue or misleading.
37. In amending the electronic version of the Handover Note created by Ms Chhipa-Gadday in order to deflect criticism by making it appear that he had not received adequate instructions, the Respondent did not act in a way consistent with the high standards to which the solicitors' profession is held.
38. It is also inconsistent with those standards for a solicitor to mislead his colleagues into believing that Ms Chhipa-Gadday had not provided a full handover and/or had not completed her work on the File competently.

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39. There is no indication that the Respondent would have admitted to his error in not appropriating the Property and/or his amendment of the electronic version of the Handover Note, had Mr Thakrar not challenged the Respondent on 4 October 2024.
40. In acting as he did, the Respondent sought to obtain benefit by avoiding criticism by concealing a failure to act on clear advice and/or by blaming others, with no regard given whether those actions would adversely affect others.
41. For the reasons given in paragraphs 35-40, the Respondent was dishonest by the standards of ordinary decent people and has demonstrated no exceptional circumstances for the purposes of *SRA v Sharma*.
42. The Respondent admits dishonesty (see paragraph 84.1 below).

Principle 5 - Integrity

43. By amending an internal handover note on or around 25 September 2023, the Respondent failed to act with integrity, i.e. with moral soundness, rectitude and steady adherence to an ethical code. In *Wingate v Solicitors Regulation Authority v Malins* [2018] EWCA Civ 366, it was said that integrity connotes adherence to the ethical standards of one's profession:

"Integrity is a broader concept than honesty. In professional codes of conduct the term "integrity" is a useful shorthand to express the higher standards which society expects from professional persons and which the professions expect from their own members".

44. A solicitor acting with integrity is expected to be scrupulous about the accuracy of documents. A solicitor acting with integrity would ensure that they did not create any documents containing untrue or misleading information or amend existing documents to render them untrue or misleading.
45. The Respondent failed to act with integrity in that he knew, or at least should have realised, that amending the electronic version of the Handover Note might mislead any person reading the Handover Note into believing that Ms Chhipa-Gadday had not properly handed over the File and/or had overlooked the need to advise on the appropriation of the Property.
46. The Respondent further failed to act with integrity in that he knew, or at least should have realised, that amending the electronic version of the Handover Note might mislead any person into believing that Ms Chhipa-Gadday's work on the File and/or

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handover of the File was not of an appropriate standard, with potential consequences for Ms Chhipa-Gadday's career and reputation.

47. Paragraphs 35-40 are also repeated as evidence of a lack of integrity.

48. The Respondent has admitted breach of principle 5 (see paragraph 84.1 below).

Principle 2 – Public Trust

49. The conduct alleged also amounted to a breach by the Respondent of the requirement to behave in a way which maintains the trust placed by the public in them and in the provision of legal services. Public confidence in the Respondent, in solicitors and in the provision of legal services is likely to be undermined by the Respondent's action of amending an electronic version of the internal handover note. The Respondent therefore breached Principle 2 of the SRA Principles.

50. Paragraphs 35-40 and 44-46 are also repeated as evidence of conduct which undermines public trust and confidence in the solicitor's profession.

51. The Respondent has admitted breach of principle 2 (see paragraph 84.1 below).

Paragraph 1.4 of the Code – You do not mislead or attempt to mislead your clients, the court or others

52. By amending the electronic version of the Handover Note on 25 September 2025, in an attempt to conceal his mistake in not appropriating the Property which led to an increase in CGT liability, the Respondent misled, or attempted to mislead, his colleagues, clients and others, and therefore breached Paragraph 1.4 of the SRA Code of Conduct for Solicitors.

53. Paragraphs 35-40 and 44-46 are repeated as evidence of conduct which was misleading.

54. The Respondent has admitted breach of paragraph 1.4 of the Code (see paragraph 84.1 below).

Allegation 1.2 – The Respondent sent a misleading email on 27 September 2023

Particularisation of allegation 1.2

55. The SRA relies upon paragraphs 11-32 above. Additionally, the SRA relies upon the following facts and matters.

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56. On 21 September 2023, Mr Thakrar spoke to Ms Kempson about the failure to appropriate the Property which had led to an increased CGT liability. The management of the beneficiaries and the additional liability was discussed [TW1, 5 and 87].
57. The discussion with Ms Kempson prompted Mr Thakrar to email the Respondent on 21 September 2023, stating *'Regarding the file where there is a CGT liability caused by us... Can you please prepare a note setting out the circumstances that has led to the issue and details regarding the additional costs to the estate...'* [TW1, 16].
58. The Respondent sent an email to Mr Thakrar (copied to Ms Kempson) on 27 September 2023 as his response to Mr Thakrar's request dated 21 September 2023 for a note explaining what had happened on the File [TW1, 19]. The email attached Mr Poole's calculation of the CGT liability and advised as follows:
- 58.1 The Firm was the Executors of the Estate.
- 58.2 *'Heenal provided a handover note dated 19 December 2023. It was my understanding that a Deed of Appropriation had already been signed in preparation of the sale.'*
- 58.3 The property sale which had been agreed when Ms Chhipa-Gadday handed over the File subsequently *'fell through'* and the Property was not sold until *'recently'*.
- 58.4 *'It was only at the point of sale and updating the estate accounts that I realised that Heenal had not signed a Deed of Appropriation and that a Declaration of Trust was drafted instead and not signed. There had been a long gap between the sales and this was an oversight.'*
59. Due to the Property not being appropriated prior to sale, there was a *'(relatively modest)' loss to the Estate, which would have to be picked up by the firm'* [TW1, 1].
60. In his statement dated 2 September 2024 [TW, 86-88], Mr Thakrar has stated that the Respondent's email of 27 September 2023 *'suggested that Heenal had not signed the deed of appropriation prior to the handover and that there had been an oversight on Heenal's part'* [TW1, 87].
61. Ms Chhipa-Gadday was not aware of the actions of the Respondent until she returned from maternity leave in February 2024. In her statement, she states *'I felt*

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a bit thrown under the bus by [the Respondent] and I was surprised that he had done that also at a time when I was on leave so I wasn't around to realise what had happened...I would like to add that I do not have any bad feelings towards [the Respondent] [TW1, 83].

Breaches of the Principles and the Code in relation to Allegation 1.2

The Respondent sent a misleading email on 27 September 2023

Principle 4 – Honesty

62. The Applicant relies upon the test for dishonesty stated by the Supreme Court in *Ivey v Genting Casinos [2017] UKSC 67*, which applies to all forms of legal proceedings, namely that the person has acted dishonestly by the ordinary standards of reasonable and honest people:

“When dishonesty is in question the fact-finding tribunal must first ascertain (subjectively) the actual state of the individual’s knowledge or belief as to the facts. The reasonableness or otherwise of his belief is a matter of evidence (often in practice determinative) going to whether he held the belief, but it is not an additional requirement that his belief must be reasonable; the question is whether it is genuinely held. When once his actual state of mind as to knowledge or belief as to facts is established, the question whether his conduct was honest or dishonest is to be determined by the fact-finder by applying the (objective) standards of ordinary decent people. There is no requirement that the defendant must appreciate that what he has done is, by those standards, dishonest.”

63. At the time that the Respondent sent the email to Mr Thakrar on 27 September 2023, he knew or believed the following matters:

- 63.1 That Ms Chhipa-Gadday had prepared a Handover Note in relation to the Estate of Client A for his use on 19 December 2022.
- 63.2 That he had not appropriated the Property prior to its sale on 8 September 2023.
- 63.3 That he had had a discussion with Mr Thakrar on 14 September 2023 about the fact that the Property had not been appropriated which had led to an increased CGT liability.
- 63.4 That he had sent an email to Mr Poole, the accountant, on 20 September 2023 stating that he believed that Ms Chhipa-Gadday had failed to appropriate the Property before it was sold.

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- 63.5 That Mr Thakrar had made a request on 21 September 2023 for a note setting out the circumstances which had led to the increased CGT liability.
- 63.6 That on 25 September 2023, he had amended the electronic version of the Handover Note to delete the advice given by Ms Chhipa-Gadday about appropriation of the Property to avoid or limit the CGT liability, which he had not followed.
- 63.7 That he was, at the time of drafting the email of 27 September 2023, well aware of what the Handover Note as drafted by Ms Chhipa-Gadday had advised him to do.
- 63.8 That the email of 27 September 2023 suggested that Ms Chhipa-Gadday had failed to sign a Deed of Appropriation and that there had been an '*oversight*' on Ms Chhipa-Gadday's part.
64. A solicitor acting honestly is expected to be scrupulous about the accuracy of any documents created by him. A solicitor acting honestly would ensure that he did not create any documents containing untrue or misleading information.
65. The email of 27 September 2023 did not accurately set out the circumstances which had led to the CGT liability arising on the File and made it appear that there had been an '*oversight*' by Ms Chhipa-Gadday. In drafting an inaccurate email and/or seeking deflect blame, the Respondent did not act in a way consistent with the high standards to which the profession is held. The Respondent sought to obtain benefit by avoiding criticism by blaming others, with no regard given whether those actions would adversely affect others.
66. The comments made by Ms Kempson, in the final written warning, and Mr Thakrar, as reproduced at paragraphs 14, 15 and 60 respectively, confirm that the impression given by the email of 27 September 2023 was that Ms Chhipa-Hadday had not handed over the File properly, and/or had not progressed the File properly and/or had overlooked the need to appropriate the Property and mitigate the CGT liability.
67. In amending the Handover Note on 25 September 2023 to remove all reference to CGT and then drafting the email of 27 September 2023 in terms which omitted facts unfavourable to him, the Respondent's actions were not consistent with a momentary lapse of judgement, given the degree of planning and consistency of approach demonstrated.

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68. There is no indication that the Respondent would have admitted to his error in not appropriating the Property and/or his amendment of the Handover Note, had Mr Thakrar not challenged the Respondent on 4 October 2024.
69. The Respondent was dishonest by the standards of ordinary decent people and has demonstrated no exceptional circumstances for the purposes of *SRA v Sharma*.
70. The Respondent admits dishonesty (see paragraph 84.1 below).

Principle 5 - Integrity

71. By sending a misleading email on 27 September 2023 the Respondent failed to act with integrity, i.e. with moral soundness, rectitude and steady adherence to an ethical code. In *Wingate v Solicitors Regulation Authority v Malins* [2018] EWCA Civ 366, it was said that integrity connotes adherence to the ethical standards of one's profession:

"Integrity is a broader concept than honesty. In professional codes of conduct the term "integrity" is a useful shorthand to express the higher standards which society expects from professional persons and which the professions expect from their own members".

72. A solicitor acting with integrity is expected to be scrupulous about the accuracy of any documents prepared by him. Such a solicitor acting with integrity would ensure that he did not create any documents containing misleading information.
73. The Respondent knew, or at least should have realised, that sending the email of 27 September 2023 might mislead anyone receiving a copy of that email into believing that there had been failings by Ms Chhipa-Gadday to progress the File, appropriate the Property and handover the File fully. By sending the email of 27 September 2023 which gave that impression, the Respondent failed to act with integrity and therefore breached Principle 5 of the SRA Principles.
74. Paragraphs 63-68 are repeated as evidence of a lack of integrity.
75. The Respondent has admitted breach of principle 5 (see paragraph 84.1 below).

Principle 2 – Public Trust

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76. The conduct alleged also amounted to a breach by the Respondent of the requirement to behave in a way which maintains the trust placed by the public in them and in the provision of legal services. Public confidence in the Respondent, in solicitors and in the provision of legal services is likely to be undermined by the Respondent sending a misleading email on 27 September 2023. The Respondent therefore breached Principle 2 of the SRA Principles.
77. Paragraphs 63-68 and 72-73 are repeated as evidence of conduct which undermines public trust and confidence in the solicitor's profession.
78. The Respondent has admitted breach of principle 2 (see paragraph 84.1 below).

Paragraph 1.4 of the Code – You do not mislead or attempt to mislead your clients, the court or others

79. By sending the email of 27 September 2023, in an attempt to conceal his mistake in not appropriating the Property which led to an increase in CGT liability, the Respondent mislead, or attempted to mislead, his colleagues, clients and others, and therefore breached Paragraph 1.4 of the SRA Code of Conduct for Solicitors.
80. Paragraphs 63-68 and 72-73 are repeated as evidence of conduct which was misleading.
81. The Respondent has admitted breach of paragraph 1.4 of the Code (see paragraph 84.1 below).

The SRA's investigation

82. The SRA notified the Respondent of its investigation on 9 February 2024 [TW1, 25-27].
83. On 15 October 2024, the SRA issued a notice recommending referral to the Tribunal [TW1, 45-58].
84. The Respondent, via his representative, made further representations in response to the notice recommending referral to the SDT on 15 November 2024 [TW1, 60-63]:
- 84.1 *'[The Respondent] accepts the allegations entirely and is aware that he needs to be sanctioned'* [TW1, 60].
- 84.2 It was submitted that the Respondent's case fell into the category of cases where striking off the Roll would be disproportionate as set out in

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SRA v Sharma [2010] EWHC 2022 (Admin); 'In deciding whether or not a particular case falls into that category, relevant factors will include the nature, scope and extend of the dishonesty itself; whether it was momentary,... or over a lengthy period of time,; whether it was a benefit to the solicitor ..., and whether it had an adverse effect on others' [TW1, 60-61].

84.3 *'The dishonesty was an act of omission by a very junior solicitor, it was clearly committed in a moment of panic, was of no benefit to [the Respondent] and ultimately had no adverse effect on others' [TW1, 61]*

85. On 6 December 2024, an Authorised Decision Maker of the SRA decided to refer the Respondent to the Tribunal [TW1, 69-74].

Statement of Truth

I believe the contents of this statement are true.



.....

Tina Whitman

Dated this 7th day of March 2025

Sensitivity: General

Case No:

BEFORE THE SOLICITORS DISCIPLINARY TRIBUNAL

IN THE MATTER OF THE SOLICITORS ACT 1974 (as amended)

AND IN THE MATTER OF:

SOLICITORS REGULATION AUTHORITY LIMITED

Applicant

and

JACK ALEXANDER WILLIAMS

Respondent

**APPENDIX 1 to STATEMENT PURSUANT TO RULE 12 (2) OF THE SOLICITORS
(DISCIPLINARY PROCEEDINGS RULES) 2019**
Relevant Rules and Regulations

Allegations 1.1 and 1.2

SRA Principles 2019

Principle 2 You act in a way that upholds public trust and confidence in the solicitors' profession and in legal services provided by authorised persons.

Principle 4 You act with honesty

Principle 5 You act with integrity.

SRA Code of Conduct for Solicitors, RELs and RLFs

Paragraph 1.4 You do not mislead or attempt to mislead your clients, the court or others, either by your own acts or omissions or allowing or being complicit in the acts or omissions of others (including your client).