

IN THE MATTER OF ABDUS SATTAR BHATTI, solicitor
and *RESPONDENT 2 – NAME REDACTED*, Registered Foreign Lawyer

- AND -

IN THE MATTER OF THE SOLICITORS ACT 1974

Mr R B Bamford (in the chair)
Mr R J C Potter
Mr D Gilbertson

Date of Hearing: 22nd February 2005

FINDINGS

of the Solicitors Disciplinary Tribunal
Constituted under the Solicitors Act 1974

An Application was duly made on behalf of The Law Society by Stephen John Battersby, solicitor and partner in the firm of Jameson & Hill of 72-74 Fore Street, Hertford, Hertfordshire, SG14 1BY on 28th April 2004 that Abdus Sattar Bhatti, Solicitor, of, Manchester, M12 (now of Longsight, Manchester, M12) and *RESPONDENT 2*, Registered Foreign Lawyer, of Burnley, Lancashire, BB10, might be required to answer the allegations in the statement which accompanied the application and that the Tribunal might make such Order as it saw fit.

The allegations against Abdus Sattar Bhatti (“the First Respondent”) and *RESPONDENT 2* (“the Second Respondent”) were that they had been guilty of conduct unbecoming a Solicitor and Registered Foreign Lawyer respectively in each of the following particulars:-

Against the First Respondent only

- (i) did fail to produce accounting records promptly upon request to an Investigation Officer of The Law Society;

Against both Respondents

- (ii) did fail to file Accountants' Reports when they became due;
- (iii) did fail to keep books of accounts properly written up;
- (iv) did withdraw monies from client account other than as permitted by the Solicitors Accounts Rules;

Against the First Respondent only

- (v) did permit his firm to be associated with the Welfare Centre so giving that organization an apparent status which it did not merit;
- (vi) did permit the Welfare Centre to make use of notepaper which was inaccurate and/or misleading;
- (vii) did make use of notepaper for his firm which was inaccurate and/or misleading;
- (viii) did fail to provide material information to his firm's Professional Indemnity Insurers;
- (ix) did fail to have adequate procedures in place for the supervision of staff;
- (x) did permit misleading information to be provided to The Law Society as to the practising address of Abdul Waheed, a Registered Foreign Lawyer;
- (xi) did give misleading information to an Investigating Officer of The Law Society during the course of an inspection;
- (xii) did cause to be prepared a document which contained misleading information.

Allegations (i) and (v) to (ix) had, in the Applicant's Rule 4 Statement, been made against both Respondents. The Applicant sought and obtained leave from the Tribunal at the commencement of the hearing to withdraw those allegations in respect of the Second Respondent.

By a supplementary statement of Stephen Battersby dated 22nd September 2004 it was further alleged against the First Respondent that he had been guilty of conduct unbecoming a solicitor in that he had failed to comply, or failed to comply within a reasonable time, with an undertaking which he made on 10 September 2002.

Certain documents having been brought very recently to the attention of the Applicant by the First Respondent, at the commencement of the Hearing the Applicant requested that the allegation in the supplementary statement be adjourned to allow further consideration of that matter. The Tribunal agreed to that adjournment.

The application was heard at the Court Room, Third Floor, Gate House, 1 Farringdon Street, London, EC4M 7NS on 22 February 2005 when Stephen Battersby appeared as the Applicant, the First Respondent appeared in person and the Second Respondent did not appear and was not represented.

The evidence before the Tribunal included the admission of the First Respondent to allegation (ii). The Tribunal heard oral evidence from the First Respondent and from Mr Adrian Smith who submitted to the Tribunal part of the contemporaneous note made during the inspection numbered A208-A210, Schedules F2 and F13, and a complete copy of a letter dated 26th February 2002 being Appendix S to Mr Smith's report.

At the conclusion of the Hearing the Tribunal made the following orders:-

The Tribunal order that the Respondent, Abdus Sattar Bhatti of Longsight, Manchester, M12 (formerly of Manchester, M12), solicitor, be Struck Off the Roll of Solicitors and they further Order that he do pay the costs of and incidental to this application and enquiry to be subject to a detailed assessment unless agreed between the parties to include the costs of the Investigation Accountant of The Law Society.

The Tribunal order that the Second Respondent of Burnley, Lancashire, BB10, solicitor, do pay a Fine of £1,000, such penalty to be forfeit to Her Majesty the Queen.

The facts are set out in paragraphs 1 to 25 hereunder:-

1. The First Respondent born in 1944 was admitted as a solicitor in 1985. The First Respondent was also qualified as a Barrister. The Second Respondent born in 1937 was registered as a Foreign Lawyer in 2000.
2. At the material times the Respondents practised in partnership at Bhatti Solicitors, at 534 Stockport Road, Longsight, Manchester, M12 4JJ, the firm having been set up in 1998. The First Respondent was involved with the firm throughout the relevant period. The Second Respondent became a salaried partner in the firm on or about 18 September 2000 until June 2001.
3. Another trading name used by the firm was Bhatti Solicitors Conveyancing Direct and separate books of account were kept for this branch of the firm which for a short time had an office in Bradford.
4. On 17th June 2002 a Law Society Investigation Officer, Mr A C Smith, commenced an inspection of the Books of Account and other documents of the firm at 534 Stockport Road. The findings of Mr Smith were set out in his Report dated 20th August 2002.

Allegations (i) and (iii)

5. At the initial interview the First Respondent told Mr Smith that the books and records of the firm were up to date. Proper books and records were not presented to Mr Smith. Mr Smith undertook a review of the books and records of the firm and ascertained that the client's ledgers had not been reconciled to the client's cash book and bank statements later than 30th September 2000. The First Respondent agreed that position but could offer no explanation as to why reconciliations had not been undertaken since that date.
6. Whilst reviewing the balances which existed on the clients' ledgers at the date of the inspection, the First Respondent produced listings of receipts and payments which, he

said, had been transacted through client bank account but which had not been allocated to any individual client ledger account in the books and records of the firm, thus:-

(i)	unidentified receipts credited in client bank account	£308,477.63
(ii)	unidentified payments debited in client bank account	£162,537.05

7. At the final interview the First Respondent agreed with Mr Smith that the books and records of the firm had not been properly written up since, at least, September 2000 and that, as a result, they were not in compliance with the Solicitors Accounts Rules.

Allegation (iv)

8. It was revealed during the inspection that there were debit balances totalling £81,651.99 in respect of 19 individual client ledger accounts in respect of Bhatti Solicitors Conveyancing Direct. A review of the client's ledger as at 30th September 2000 showed that a cash shortage of £5,975.48 existed at that date made up of £2,473.96 for Bhatti Solicitors and £3,501.52 for Bhatti Solicitors Conveyancing Direct. In relation to Conveyancing Direct, a comparison of the total of client liabilities with cash held on client bank account at 18th June 2002 showed that liabilities to clients exceeded cash available by £280,359.32. However, this shortage did not reflect the unallocated bank transactions in respect of unidentified receipts and payments referred to above.

Allegation (ii)

9. The last Accountant's report filed with The Law Society had been for the year ending 31st August 2000 and the Accountants (K & Co) had not done any work in relation to auditing the books and records of the firm for the following year. Therefore at the time of the inspection the Accountant's report for the period ending 31 August 2001 was overdue. The Accountant's report for year ending 31st August 2001 was lodged with The Law Society only on 15th October 2002.
10. In his written statement the First Respondent set out in relation to Allegation (ii) the history of a dispute with Mr I, formerly employed at the Bradford office, whom he said had set up the firm of Churchill solicitors taking with him the staff and client information from the First Respondent's Bradford office. Litigation followed. The First Respondent said that in order to protect the clients he had reached an agreement with Churchill's to complete the existing files. The First Respondent said that Mr I had failed to make entries into the ledger cards for clients in October and November 2000. After the intervention into Churchill solicitors in June 2002 the First Respondent had been informed that all the missing accounting information for those months was kept in a red diary belonging to Mr I which was then with the intervening agent. The Respondent had obtained the diary and completed the ledger cards.

Allegation (v) and (vi)

11. In late 2001 the First Respondent had been approached by AA who ran a firm called the Welfare Centre whose object was to provide clients with advice and assistance on immigration matters although it was not a solicitor's firm. As such it needed to be registered with the Office of the Immigration Services Commissioner (OISC). It had failed to achieve this registration and in December 2001 AA and the First Respondent held discussions with a view to forming an association between Bhatti Solicitors and the Welfare Centre. Notepaper was devised, an example of which was shown as Appendix 1 to Mr Smith's Report. Details of the First Respondent's comments to Mr Smith regarding the Welfare Centre were set out at paragraphs 81 to 103 of the Report. The work of the Welfare Centre continued to be handled by its own staff. The role of the First Respondent appeared to have been to advise on a number of appeals to allow monies (for example, for payment of Counsel) to go through the books of Bhatti Solicitors, Counsel having been instructed in the name of Bhatti Solicitors.
12. Although the notepaper of "Bhatti Solicitors Incorporating the Welfare Centre" had been used as early as 24th December 2001, The Law Society was not notified of the incorporation until 17th January 2002. The draft letterhead was sent to The Law Society on 22nd January. On 8th February 2002 a letterhead bearing the First Respondent's reference was sent to The Law Society stating that the employment of AA as a consultant had been terminated, he having been convicted of criminal offences.
13. The First Respondent in his written statement of 18th October 2004 disputed that there had ever been an agreement between Bhatti Solicitors and the Welfare Centre stating that the letter of 8th February 2002, implying that Mr AA had been employed as a consultant, was incorrect for which he blamed his typist.
14. On 15 February 2002 the First Respondent wrote to The Law Society again to inform them that his firm was not incorporating the Welfare Centre. However, the Welfare Centre continued to make use of the "Bhatti Solicitors Incorporating the Welfare Centre" notepaper after that date.

Allegation (vi)

15. The notepaper in the name of Bhatti Solicitors Incorporating the Welfare Centre was inaccurate in a number of respects including showing AA as an immigration consultant where his qualifications did not permit him to be shown as a consultant to a solicitor's firm and including the name and address of the Welfare Centre at the top of the headed notepaper.

Allegation (vii)

16. The notepaper headed Bhatti Solicitors was inaccurate in a number of particulars including showing Mr W as a partner in the firm whereas he was not in a position to practise in England and Wales, failing to describe Mr W's overseas qualification and showing an overseas office for the firm in Lahore whereas the First Respondent admitted that the Lahore office was an associated practice for referral purposes only. The notepaper also showed the Second Respondent as a partner a year after he had ceased so to be one.

Allegation (x)

17. The application for registration as a Foreign Lawyer of Mr W showed the practising address of Mr W as 534 Stockport Road, Longsight, Manchester, which was the address of Bhatti Solicitors. The First Respondent admitted to Mr Smith that Mr W was not working in the UK and was not permitted to work in the UK. The Law Society was misled by the application because on 20 May 2002 they wrote to Mr W at 534 Stockport Road.

Allegation (xi)

18. During the initial interview with Mr Smith the First Respondent informed Mr Smith that the firm's accounts were up to date which was not the case. The First Respondent also gave Mr Smith certain information about the involvement of the Second Respondent in the firm. Mr Smith was subsequently given different information by the Second Respondent and, when confronted with this, the First Respondent conceded that the Second Respondent's involvement with the firm was very much less than he had originally stated.

Allegation (xii)

19. Mr Smith referred in his report to a letter written by K & Co, the firm's accountant dated 31 May 2002 and addressed "to whom it may concern" that included the statement that K & Co had acted as reporting accountants for Solicitors Accounts Rules purposes for the years September 1999 to August 2000 and September 2000 to August 2001 and would now be reporting on the figures for the accounts to August 2002. The First Respondent said to Mr Smith that the statement that K & Co had completed a report for the year ended 31 August 2001 was incorrect. He said that he had needed the letter in order to increase his bank overdraft facilities but that in the event he had not shown the letter to his bankers.

Allegation (viii)

20. Mr Smith stated in his report that the First Respondent had agreed that there were certain relevant factors which he had not notified to his insurers as follows:
- (i) that the firm was practising as a multi-national partnership;
 - (ii) that the firm employed Registered Foreign Lawyers;
 - (iii) that the firm had incorporated the Welfare Centre;
 - (iv) that immigration work had been undertaken;
 - (v) that the firm had a Lahore office;
 - (vi) that the firm had taken on a Bradford office as from 19 June 2002.
21. The First Respondent in his written statement asserted that he had informed his insurers that the firm employed Registered Foreign Lawyers and that the firm had two

offices in the UK. He said that he had not incorporated the Welfare Centre which, in any event, had its own insurance cover as did the office in Lahore.

Allegation (ix)

22. Mr Smith in his report said that the First Respondent had said that he exercised overall supervision of the Longsight office and also of the Bradford office which he said he undertook in conjunction with the Second Respondent. He said that the Welfare Centre had never been incorporated with Bhatti Solicitors and therefore he had not undertaken any supervision at this office. He said that he not undertaken any supervision at the Lahore office.
23. The explanations of the Respondents in relation to the report were sought. Copies of the subsequent correspondence were before the Tribunal. Correspondence from or on behalf of the First Respondent stated amongst other matters that there was no shortage of cash in the client account and that there had not been any dishonesty but acknowledged a breach of the Accounts Rules. The First Respondent denied acting improperly in respect of any of the other matters.
24. The Second Respondent in correspondence stated that he had been a partner in the firm from 2 October 2000 until 27 June 2001 when he left because of ill health. In March 2002 an agreement was drawn up with a view to his being a salaried partner performing restricted duties but the Second Respondent said that because of the low salary offered this was never put into effect. He said that because of his limited involvement with the firm he should not bear liability for any of the breaches.
25. On 24 October 2002 an emergency delegated decision was made to intervene into the practice on the basis of the report both on the grounds of suspected dishonesty and breaches of the Solicitors' Accounts Rules and the Solicitors' Practice Rules.

The Submissions of the Applicant

26. The Applicant did not allege dishonesty in respect of the Accounts Rules matters or in relation to clients' money but did, in allegations (x), (xi), and (xii), allege misleading by the First Respondent including giving misleading information to his professional body. It was open to the Tribunal to construe this as dishonesty.
27. The Applicant accepted that the association with the Welfare Centre had been fairly short-lived. The Respondent contested the allegations relating to the Welfare Centre saying that as soon as he became aware of the impropriety by AA he notified The Law Society that the incorporation was not taking place. There was, however, evidence that there was an association with the Welfare Centre. The letterhead gave both addresses and was in use though the First Respondent said that this was without his consent. The First Respondent, however, also instructed and paid Counsel. His involvement lent credibility to the Welfare Centre who at that time had no licence.
28. The notepaper both of Bhatti Solicitors incorporating the Welfare Centre and of Bhatti Solicitors alone was inaccurate and misleading.

29. In relation to Allegation (ix) the First Respondent had admitted not supervising the Welfare Centre, claiming, despite evidence to the contrary, that it had never been incorporated and admitted not undertaking any supervision for the Lahore office. Given the fact that the Second Respondent had been very rarely at work in the period prior to the inspection it was difficult to see how he could properly have been involved in supervision. The distance between the offices at Bradford and Manchester was such that it was difficult to see how the First Respondent could properly supervise both.

Oral Evidence of Adrian Christopher Smith

30. Mr Smith, an Investigation Officer with The Law Society, said that his report, dated 20th August 2002, formed the basis of his evidence for the Tribunal and was a summary of the matters arising during the inspection. He had had a final meeting with the First Respondent on 10th July 2002 and the First Respondent had agreed with the matters put to him by Mr Smith.
31. Mr Smith had asked the First Respondent if the books and accounting records of the firm were up to date and he had said 'yes'. The First Respondent supplied such records as there were but they were not in compliance with the Rules. Mr Smith confirmed that, in that sense, allegation (i) was closely allied with allegation (iii). He had not seen a full reconciliation of the client bank account with the client ledger. The last reconciliation according to the First Respondent had been in September 2000 some one year and nine months prior to the inspection. Reconciliations should be prepared at least every five weeks.
32. Mr Smith had been unable to identify the receipts and payments referred to at paragraph 118 of his report. These were figures which had been provided by the First Respondent. The cumulative balances went back a number of years and the First Respondent agreed that all the figures needed to be reconciled. Mr Smith had therefore been unable to say whether there were monies available in the firm to meet client liabilities.
33. The minimum cash shortage of £5,975.48 identified by Mr Smith had been calculated by preparing schedules which summarized the books and records. On the face of it those were the shortages at the time. All Mr Smith's working papers had been copied to the First Respondent. Mr Smith handed in to the Tribunal two schedules supporting his view of the shortage. These were schedules produced to Mr Smith from the First Respondent's own workings when a minimum shortage had been agreed by the First Respondent at the final meeting.
34. The Respondent had subsequently said that he had made a payment to address the shortfall and Mr Smith had no reason to doubt that.
35. In relation to Mr W, Mr Smith referred to Appendix F to his report which showed Mr W as a partner in the firm and showed him as a Registered Foreign Lawyer. Mr W's application for registration as a Registered Foreign Lawyer showed the Longsight office of Bhatti Solicitors as his current practising address. The Law Society had written to Mr W on 20th May 2002 at that address. The First Respondent had said that Mr W was not entitled to work in the UK but the firm's notepaper and the understanding of The Law Society indicated otherwise.

36. In relation to the Welfare Centre, Mr Smith referred to Appendix I and Appendices P to R and T to his report all of which showed Bhatti Solicitors' notepaper "incorporating the Welfare Centre".
37. All of the forms of notepaper were slightly different. Appendix T to the report while continuing to refer to the incorporation of the Welfare Centre did not refer to AA.
38. If Bhatti Solicitors were incorporating the Welfare Centre, then The Law Society would require a solicitor to supervise and manage the Welfare Centre. All non-solicitors providing immigration work had to be either registered with the OISC or be part of a firm of solicitors.
39. Appendix Q showed instructions going out from Bhatti Solicitors signed by FA who was AA's niece. Appendix R showed correspondence from Bhatti Solicitors signed ppAA.
40. Appendix S relating to an immigration appeal was signed Bhatti & Co.
41. Appendix T while on the firm's notepaper was reportedly signed by EC of the Welfare Centre.
42. Appendices BB to EE showed Counsel's fee notes sent to Bhatti Solicitors at the Stockport address although the references were those of FA, AA's niece.
43. In relation to the letter from K & Co, Mr Smith accepted that some of the contents might be correct but he could not accept that K & Co could have certified the accounts of the firm audited to 31st August 2001. Further the statement that the firm would be reporting on the figures for the accounts to 31st August 2002 of those suggested that they would have reported on the figures to 2001. This was misleading. The letter could have been shown to anyone for any purpose.
44. In relation to the professional indemnity insurance Mr Smith referred to Appendix II, the Schedule to the firm's insurance policy, which had been supplied by the First Respondent. The Insurers needed to know, in order to establish a quantum of cover, the work done by the firm and the staff employed. Mr Smith had noted in his report the First Respondent's comments regarding matters he had notified to the Insurers.
45. In cross examination Mr Smith said that his recollection was that the First Respondent had not initially been present at the office because of a relative's illness, not because of his own. Indeed, the inspection had been suspended for a few days following the death of the relative.
46. Mr Smith denied that when the First Respondent had offered to pay him privately to bring his books up to date, Mr Smith replied that he could do it but had no time. Mr Smith said that that would have implied that he wished to do it.
47. Mr Smith also denied having introduced himself as a prosecutor. He was an investigator. He reported on the facts. He did not prepare the allegations.

48. Mr Smith had had a lengthy final meeting with the First Respondent from which Mr Smith had extensive notes. He had shown the First Respondent the documents to agree and approve and from those documents Mr Smith had prepared his final report. There had been no duress on the First Respondent and no rushing to get the answers.
49. Mr Smith handed to the Tribunal pages A208 to 210 of his notes showing books and records supplied by the First Respondent and information about previous bookkeepers.
50. The Accountant's report for the year 2000 at page 159 of the Applicant's bundle showed substantial differences in figures as between 30th June 2001 and 31st August 2001. Such a difference in the reporting dates showed that the ledgers could not have been properly written up.
51. Mr Smith had interviewed Mrs EC at the Welfare Centre. Mr Smith had attended the Welfare Centre as there were files held there which were not under the First Respondent's control. He had made notes from the files and had come back to discuss them with the First Respondent.
52. Mr Smith had noted the First Respondent's comments regarding a visit from OISC inspectors in the report. Mr Smith had not hidden anything and believed he had summarized the position as best he could.
53. Mr Smith had reported the First Respondent's answer that the books of accounts were up to date. Mr Smith had found that this was not the case. He had reported the First Respondent's answers in relation to the position of the Second Respondent in the partnership and, again, had found that the Respondent's answers had proved not to be the case.

Oral Evidence of the First Respondent

54. The First Respondent referred the Tribunal to his written statement. There had been no shortage of cash on any of the accounts. The First Respondent had explained the non compliance with the Accounts Rules in his written statement. The missing information had been beyond his control which was unfortunate. The accounts were not complete and the information was in the red diary. No money was missing. Having obtained the diary the First Respondent was desperate to complete the ledgers and had been ready to pay money to anyone who could do it including Mr Smith. When The Law Society had been told about the red diary in relation to a separate matter of delay in submitting accounts no action had been taken against the First Respondent.
55. In relation to Mr W there had been no intention to deceive or mislead anyone. Mr W had put the First Respondent's name on his notepaper as an honour to the First Respondent and had asked the First Respondent to reciprocate. The contact was beneficial to the First Respondent's clients who had possessions in Pakistan, the motive being to help people.
56. The First Respondent had had no sympathy with AA. The First Respondent had not had the resources to take over the huge caseload of the Welfare Centre and had said that he would take over only appeals. He had charged only £100 plus VAT for each

appeal. His motive had not been money; people had been desperate. Nothing had been hidden from The Law Society. At no stage had there been any agreement. The Law Society had interpreted the matter in the wrong way.

57. The First Respondent had never asked K & Co to provide false information. They had said the contents of their letter were true. The First Respondent had never used it as shown by the letter from the Royal Bank of Scotland saying they had never received the letter from K & Co.
58. The First Respondent said that in completing the insurance pro-forma he had mentioned all the Registered Foreign Lawyers and all the work the firm was doing and also the percentage of each type of work. He had informed both The Law Society and the insurance company by fax when he took over the Bradford office.
59. The First Respondent denied that he had failed to give all the books of account to Mr Smith. Some information had been at his accountants and had been provided later.
60. The First Respondent's reputation had been one of honesty and he would never have believed that The Law Society would have taken the drastic action of intervention.
61. The First Respondent spoke of the difficulty he had had since the intervention in that he had applied for various permissions to work but these had not been granted. His children were planning careers in the law and he was concerned that they would suffer as a result of what had happened. The career of himself and his family had been destroyed because of The Law Society's drastic actions and he had effectively been suspended for two and a half years.
62. In cross-examination the First Respondent confirmed that there had been a gap of some two years between the difficulty with Mr I and the inspection. The money had been in the bank account but the First Respondent had not known where to allocate the receipts and payments.
63. The First Respondent confirmed that he had been aware of the contents of the application for registration as a Foreign Lawyer by Mr W. As soon as Mr Smith had pointed out this issue the First Respondent had removed Mr W's name from the notepaper. He confirmed that the letter from The Law Society to Mr W had come to the First Respondent at his practice address. He said Mr W had never wanted to practise in the United Kingdom. The First Respondent confirmed that he had paid Mr W's application fee to The Law Society.
64. The First Respondent said that any inaccuracies in his headed notepaper referring to the Second Respondent's position were due to the fact that the Second Respondent was frequently off ill. Letterhead was expensive and the First Respondent was using it up. He denied that in relation to the Second Respondent or others mentioned on the notepaper he was trying to make the firm look larger than it was.
65. The First Respondent said that the Second Respondent was an honest man who had not been involved in anything.

The Findings of the Tribunal - The First Respondent

66. The First Respondent had admitted Allegation (ii) in his statement and the Tribunal found the allegation substantiated.
67. The Tribunal had had the benefit of oral evidence from both Mr Smith and the First Respondent. Insofar as the First Respondent's oral evidence was contrary to the First Respondent's comments as noted by Mr Smith in his report, the Tribunal preferred the evidence of Mr Smith who had produced extensive documentation to support matters noted in his report and whom the Tribunal had found to be a credible witness.
68. The Tribunal considered that Allegation (i) was contained within Allegation (iii). The First Respondent had not refused to supply records, rather the records had not been properly kept. The Tribunal therefore found Allegation (i) not substantiated. Allegation (iii) was substantiated as was clear from Mr Smith's report and, indeed, from the First Respondent's own evidence.
69. Allegation (iv) was also clearly substantiated from the documentation.
70. In relation to Allegations (v) to (vii) it was clear from the documentation that there had been an association between Bhatti Solicitors and the Welfare Centre. It was clear from the Respondent's letter of 8 February 2002 that AA had been employed as a consultant however briefly. The Tribunal did not accept the First Respondent's assertion that the wording of that letter was the fault of his typist. The wording was quite clear.
71. In relation to Allegation (viii) the Tribunal accepted Mr Smith's evidence that the First Respondent had made the comments set out in his report and found the allegation proved save that the Tribunal was not satisfied that the First Respondent had been required to notify his insurers that he had been practising as a multi-national partnership.
72. In relation to Allegation (ix) the First Respondent had in his statement admitted "some minor irregularities" in the supervision of staff. The Tribunal accepted that the First Respondent had made the responses to Mr Smith which were set out in Mr Smith's report. The Tribunal noted that at one time there had been no qualified solicitor at the Bradford office. The Tribunal accepted the submission of the Applicant that, given the distance between the two offices, there could not have been proper supervision by the First Respondent of both of them. The allegation was substantiated.
73. The Tribunal found Allegation (x) substantiated. Mr W's application form of which the Respondent had been fully aware and, indeed, in relation to which he had paid the fee, was clearly misleading. The Law Society had clearly been misled as shown by its letter to Mr W at the address of Bhatti Solicitors.
74. The Tribunal found Allegation (xi) substantiated. The Tribunal accepted the evidence of Mr Smith that the First Respondent had initially told him that the books of account were up to date when it was clearly not the case. The First Respondent had also made assertions regarding the level of involvement of the Second Respondent which had subsequently proved not to be correct and, indeed, the Second Respondent had admitted that to Mr Smith.

75. The Tribunal found Allegation (xii) not substantiated. Whether or not the letter from K & Co was entirely accurate, no evidence had been put before the Tribunal to show that the Respondent had in fact caused the preparation of the letter.

The Findings of the Tribunal - The Second Respondent

76. The Tribunal had found Allegations (ii), (iii) and (iv) substantiated in respect of the First Respondent for the reasons set out above. The Second Respondent had been a partner in the firm, albeit a salaried partner, at the material time and it followed therefore that the allegations were also substantiated in respect of the Second Respondent.
77. The culpability in respect of the Second Respondent was substantially lower than that of the First Respondent and arose solely out of his being a salaried partner. The Tribunal accepted that he had no direct involvement in the accounting breaches. Indeed, the First Respondent in his oral evidence had said that the Second Respondent had had no involvement. The majority of the allegations made against both Respondents had been withdrawn in respect of the Second Respondent. In all the circumstances the Tribunal considered that the appropriate penalty was a low fine with no order for costs against the Second Respondent.
76. In relation to the First Respondent, while the Tribunal had taken careful note of the First Respondent's explanation set out in his statement and given in his oral evidence the Tribunal considered that there had been a total neglect of the requirements of The Law Society. While the First Respondent might, in some respects, have served the community well, he had not kept the required accounting records. He had blamed this on information being kept in Mr I's red diary but had allowed this state of affairs to continue for a substantial period of time. His approach to the way he portrayed his firm to the public was cavalier and made him a danger to the public. His letter heading was a sham in relation to Mr W, purported partnerships, and the Welfare Centre.
77. Most seriously, the Tribunal had found allegations (x) and (xi) substantiated and the Tribunal, applying the tests for dishonesty set out in the case of Twinsectra -v- Yardley, found dishonesty in relation to those allegations. The First Respondent had lied to the Investigating Officer about the state of his books of account and about the status of the Second Respondent and had allowed and indeed co-operated with the submission of a misleading application for registration as a Foreign Lawyer to The Law Society. These were allegations which went to the heart of the reputation of the profession. The highest standards of trustworthiness and integrity were required of solicitors. The First Respondent had fallen far short of those standards and, even today had not been prepared to acknowledge the gravity of what he had done. The Tribunal was satisfied that it was not right that the First Respondent remain a member of the profession. The Tribunal would order the First Respondent to pay the Applicant's costs in relation to the matters before the Tribunal today i.e. without including costs incurred in respect of the supplementary statement. The First Respondent was primarily culpable for those matters substantiated against both Respondents and it was right that he pay all the costs.

78. The Tribunal ordered that the Respondent, Abdus Sattar Bhatti of Longsight, Manchester, M12 (formerly of Manchester, M12), solicitor, be struck off the Roll of Solicitors and they further Order that he do pay the costs of and incidental to this application and enquiry to be subject to a detailed assessment unless agreed between the parties to include the costs of the Investigation Accountant of The Law Society.
79. The Tribunal Ordered that the Second Respondent of Burnley, Lancashire, BB10, solicitor, do pay a fine of £1,000, such penalty to be forfeit to Her Majesty the Queen.

DATED this 3rd day of May 2005
on behalf of the Tribunal

R B Bamford
Chairman