

IN THE MATTER OF ADRIAN NORRIS, solicitor

- AND -

IN THE MATTER OF THE SOLICITORS ACT 1974

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Mr. P. Kempster (in the chair)  
Miss T. Cullen  
Mr. J. Jackson

Date of Hearing: 19th September 2007

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## **FINDINGS**

of the Solicitors Disciplinary Tribunal  
Constituted under the Solicitors Act 1974

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An application was duly made on behalf of The Law Society by Peter David Godfrey McCormick, solicitor and senior partner of McCormicks Solicitors, Britannia Chambers, 4 Oxford Place, Leeds LS1 3AX (now of 35-37 East Parade, Harrogate, North Yorkshire, HG1 5LQ) on 31<sup>st</sup> July 2006 that Adrian Norris, solicitor, of Simonstone, Burnley, Lancashire, might be required to answer the allegations contained in the statement which accompanied the application and that such Order might be made as the Tribunal should think fit.

The allegations against the Respondent were that he had been guilty of conduct unbecoming a solicitor in each of the following particulars namely:-

1. That he failed to comply with Rule 22(1) of the Solicitors Accounts Rules 1998 ("SAR") in that client money was improperly withdrawn from client bank accounts. Dishonesty was alleged.
2. That he failed to comply with Rule 32(1) and (2) SAR in that he failed to keep an accurate record of all dealings with client money.
3. That he failed to comply with Rule 15(1) SAR in that client money was improperly withheld from client bank accounts. Dishonesty was alleged.

4. That he failed to comply with his duty under Rule 7(1) SAR to remedy breaches of the SAR promptly on discovery.
5. That he failed to comply with Rule 1(a) of the Solicitors Practice Rules 1990 in that he acted in a way which compromised or impaired or which was likely to compromise or impair the solicitor's independence or integrity.
6. That he failed to comply with Rule 1(d) of the Solicitors Practice Rules 1990 in that he acted in a way which compromised or impaired or which was likely to compromise or impair the good repute of the solicitor or of the solicitors' profession.
7. That he acted in a manner contrary to Principle 17.01 of the Guide to the Professional Conduct of Solicitors 1999 ("the Guide") in that he acted fraudulently towards his clients. Dishonesty was alleged.
8. That he acted in a manner contrary to Principle 12.09 of the Guide in that he abused the solicitor/client fiduciary relationship by taking advantage of clients.
9. [Withdrawn with the consent of the Tribunal]
10. That he acted in a manner contrary to Principle 19.04(2) of the Guide in that he failed to report serious misconduct in his own firm.

The application was heard at The Court Room, Third Floor, Gate House, 1 Farringdon Street, London EC4M 7NS on 19 September 2007 when Peter David Godfrey McCormick appeared as the Applicant and the Respondent appeared in person.

The evidence before the Tribunal included the admission of the Respondent to allegation 10 and his partial admission to allegation 2. During the hearing the Applicant handed to the Tribunal copies of two cheque request slips and a schedule written by the Respondent ("PTGM2"). At the request of the Respondent a copy of the report and financial statements to year ended 30<sup>th</sup> April 2003 of Messrs Donald Race & Newton Solicitors was handed to the Tribunal ("AN1"). Mr Mayson, Mr Newton, Mr Anderson and the Respondent gave oral evidence.

**At the conclusion of the hearing the Tribunal made the following Order:**

The Tribunal ORDERS that the respondent, ADRIAN NORRIS of Simonstone, Burnley, Lancashire, solicitor, be STRUCK OFF the Roll of Solicitors and it further Orders 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 Officer of the Law Society.

**The facts are set out in paragraphs 1 – 33 hereunder:**

1. The Respondent born in 1966 was admitted as a solicitor in 1991 and his name remained on the Roll of Solicitors. He did not hold a current Practising Certificate. The Respondent was currently unemployed.
2. The Respondent joined Donald Race & Newton ("the Firm") as a trainee in 1989. He became a salaried partner in 1998 and an equity partner in 2000. On 10<sup>th</sup> February 2003 he resigned as a partner and became an assistant solicitor. He specialised in commercial conveyancing and probate work.
3. On or about 26<sup>th</sup> September 2003 the partners at the firm became aware of certain matters of concern regarding the Respondent's conduct. On 30<sup>th</sup> September 2003 a partners' meeting was held at which it was decided that the Respondent should be suspended with immediate effect pending an investigation. Later that afternoon the Respondent put forward his written resignation which was accepted. A copy of a letter dated 6<sup>th</sup> October 2003 from the managing partner of the firm, Mr Mayson, to the then Office of The Supervision of Solicitors setting out the partners' concerns was before the Tribunal.
4. The Respondent subsequently joined C & W Solicitors as an assistant solicitor on 6<sup>th</sup> November 2003 but his employment was terminated on 31<sup>st</sup> July 2005 following the disclosure of the Forensic Investigator's Report ("the Report").

Forensic Investigator's Report

5. A forensic investigation of the books of account and other documents was started on 7<sup>th</sup> April 2004 at the premises of the firm. The resulting report dated 24<sup>th</sup> November 2004 was before the Tribunal. The investigation focussed on the issues raised in Mr Mayson's letter to the OSS.

P Limited – Allegations 1,2,5 and 6

6. The Respondent defended an asbestosis related claim on behalf of P Limited ("P"), which dated back to the 1960's. The Respondent instructed HF Insurance Brokers Limited ("HF Insurance") in Manchester to trace the client's insurers at the time. Mr J R of HF Insurance located P's insurers through insurance archaeologists. He did not levy a fee for this service.
7. The Respondent claimed that he had a conversation with Mr Mayson in the middle of 2002, in which Mr Mayson said that the Respondent should try to claim an extra 20 hours time on the file. The Respondent claimed that during the same conversation Mr Mayson had asked the Respondent whether he could keep a £500 gift from a client and that the Respondent had indicated his approval. The Respondent stated that he understood from this conversation that in certain circumstances it was acceptable to retain fees for himself as "super-profit costs". Mr Mayson denied that this conversation ever took place.

8. The Respondent supplied a detailed written response to the investigation officers dated 12<sup>th</sup> September 2004. The Respondent wrote:-

"The background starts with a meeting with Mr Paul Mayson, partner in the firm. I came to him one evening in about the middle of 2002. I intended to discuss what costs the firm should claim in relation to the file of P. This file related to an accident claim. Unusually I had done all of the work on the file, as P were my clients and I was still familiar with civil litigation procedure.

I therefore went into Mr Mayson's room with this file. Before we discussed the file, Mr Mayson said that he wanted my advice on a particular matter. He informed me that one of his clients had offered to give him personally the sum of £500 as he was impressed by the way that Mr Mayson had conducted his case. Mr Mayson asked me if it was in order for him to keep the money personally. I said that I did not object and so it was agreed that Mr Mayson would retain the money, as opposed to paying it into the firms' (sic) office account.

...

We then discussed the P file. The issue was how much of our costs should we claim from the defendants' insurers. I had done some provisional costings. Mr Mayson reviewed the costings. He said I should try to claim another 20 hours of time. In reply, I suggested that if we did that well, then I would like to claim these costs as a "personal bonus" to me. Mr Mayson did not object but said that I should not get too excited as it was exceptional for an insurance company to pay out what was requested without argument.

Following on from this, I made the point that there may be some other cases when a partner achieved a far better return on costs than what was expected. I made the point that in such cases, a case could be made for personally rewarding that partner, with the amount of the extra costs that were recovered. Mr Mayson said such cases would be rare - but we both agreed that a personal reward was appropriate where a fee earner achieved a "super-profit" in a particular file. Mr Mayson said, "I don't mind personal reward if the firm comes out better."...I was certainly left with the impression that in certain cases I could take a personal bonus if I achieved "super-profit" costs in a particular file".

9. In his letter to The Law Society dated 24<sup>th</sup> February 2005 Mr Mayson responded to these comments made by the Respondent. Mr Mayson denied that any such "super-profit" bonus scheme existed for the Respondent or any other fee earner at the firm and denied ever having had such a conversation with the Respondent.
10. In Mr Mayson's letter to the OSS of 6<sup>th</sup> October 2003 he explained that the Respondent under-billed P to the sum of £2,825.00. On 9<sup>th</sup> October 2002, an entry was made in the client account ledger with the reference 122227 recording that a cash payment of £2,825.00 had been made to Mr J R, in respect of "Cash fr back pymt to J R - Brokers Ins & Architec Fees".

11. A handwritten receipt was found on the file which stated:-

"I, JR confirm that I acted as insurance broker in the case of JE v P Ltd and received cash of £2,825 on 9 October 2002 for fees.

Dated:- 20<sup>th</sup> September 2003

Signed:- JR"

12. Mr Mayson stated in his letter of 6<sup>th</sup> October 2003 that the firm contacted HF Insurance who confirmed that no such cash payment had been received. In his interview with the investigation officer on 16<sup>th</sup> August 2004, the Respondent claimed that he had written the text of the receipt and Mr JR had signed it with full knowledge of the text already written by the Respondent. The Respondent also confirmed that he submitted the narrative for the client ledger and that Mr JR never received this money.
13. The Firm's Senior Partner, Mr Newton, sent the Respondent a memo in September 2003 stating that the auditors had discovered cash payments on several of the Respondent's files, including the matter of P, and they had requested receipts.
14. The Respondent proceeded to produce receipts for the matter of P and for various other matters referred to below. He explained his actions in his letter of 23<sup>rd</sup> February 2005 as follows.

"With regard to receipts, I told the clients that they were just required for an internal audit by the firms accountant.

All of the clients were, surprisingly, willing to sign the receipts...they knew me very well and so I do not think it caused them any concern. None of the clients knew that I had received the money personally."

Mr GL – Allegations 1,2,5 and 6

15. The Respondent acted on behalf of Mr GL in relation to the sale of a fish and chip shop. At the outset of the matter, the Respondent estimated to the client that the costs would be £500 plus VAT. The sale however became protracted and the Respondent wrote to the purchaser's solicitors asking for his client's costs in the sum of £1500 plus VAT. In his response of 12<sup>th</sup> September 2004 the Respondent said, "It occurred to me that this was an opportunity to create "super-costs" that had been discussed in relation to "P" and hence an opportunity for personal benefit".
16. The Respondent further said:-

"This was on the basis that £1000.00 would be a very good amount for the firm (double my estimate) and so the excess being the "super-profit"...I asked the cashier to pay cash to me for the "super-profit" recovered. The difference between £1500.00 plus VAT and £1000.00 plus VAT. I duly received cash for the difference... It worked out as a good return for the firm, the client and myself".

17. There was before the Tribunal a copy of a handwritten receipt which stated:-

"I GL acknowledge to have received the sum of £645.00 regarding a cash payment following the sale of [a property in] Accrington, Lancashire on 29.01.2003."

Dated: 9.09.03

Signed: GL"

B Cricket Club Limited – Allegations 1, 2, 5 and 6

18. The Respondent had acted for B Cricket Club for many years pro bono. During 2003, the Respondent acted for the club on an advertising deal with a company called the A Group. He told the chairman of the club that he would be charging legal costs for this matter.
19. The A Group paid the advertising fee of £15,000.00 plus VAT to the cricket club through the firm's client account. Prior to forwarding a cheque to the cricket club, the Respondent deducted £822.50 for legal costs. The Respondent considered that this money could legitimately be regarded as payment for work done pro bono and he therefore requested that the cashier paid him cash for that amount, which he kept for himself.
20. In his letter of 12<sup>th</sup> September 2004 the Respondent said "I took the view, as a partner of the firm, that this was reward for all the work that I had personally put into this very good deal with the club. I also took the view that it would be a "once in a lifetime" opportunity to personally reward myself for the very many (out of office) hours that I had put into working for the club".
21. There was before the Tribunal a copy of a receipt which stated:-

"I, JH, Chairman of B Cricket Club Ltd, acknowledge payment to me of £822.50 (eight hundred and twenty-two pounds fifty pence) received on 16<sup>th</sup> September 2002.

Dated: 9 September 2003

Signed: JH"

The Estate of FG (Deceased) - Miss S – Allegations 1,2,5,6 and 8

22. The Respondent acted for Miss S, Mr G's partner, in relation to the administration of his estate. The Respondent informed the client that he was entitled to charge her £3,000.00 plus VAT on the basis of charging a percentage of the estate but he would only charge her £2,000.00 plus VAT as Miss S was a longstanding client.
23. Towards the conclusion of settlement of Mr G's estate, the sum of £933.08 was sent to the Respondent as a "credit refund" from a credit card company. The Respondent did not send this to the client. He requested that the firm's cashier pay the money to him

in cash, on the understanding that it was being sent to the client, but in fact the Respondent kept the cash for himself.

24. In his letter of 12<sup>th</sup> September 2004 the Respondent said, "as this was almost the same amount by which I had voluntarily reduced our costs, I decided to ask Miss S if she objected to this being placed towards costs, especially as it was a "bonus payment"... So I met Miss S to discuss the above. She was happy for this cheque to go to costs. I then took the view that this was a case in which it was appropriate for me to retain the sum of £933.08 as a personal benefit."

Mr T L – Allegations 2,3,4,5,6,8 and 10

25. The Respondent acted on the sale of a public house. The agreed fees for the matter were £1,500.00 plus VAT. The sale in fact fell through but the Respondent still requested that the fees be paid and he visited the client's public house to collect those fees. The client's son paid £1,500.00 in cash to the Respondent, who claimed he left the cash in the glove compartment of his car overnight and during the following morning whilst he was at work. No bill was ever raised on this file and therefore this cash was client money.
26. The Respondent removed the cash from his car at lunchtime and claimed to have left it in the cashier's in-tray when the cashier's office was unoccupied. This money subsequently went missing and was never found. The Respondent did not tell anyone at the office that this had happened nor did he tell the client. He implied in his letter of 12<sup>th</sup> September 2004 that the money had been stolen by someone else.
27. In his letter the Respondent said "After consideration, I took the view that I would leave the file open, I knew that the client was intending to sell the public house and would ask for my services. I intended to bill that job "high" so as to "recover" some of the lost money. I knew the sale would stand a high invoice".
28. In his interview with The Law Society, the Respondent said that he saw the cash paid by the client as office money rather than client money.

Mr IM – Allegations 2,3,5,6 and 10

29. The Respondent acted on behalf of Mr M on a property purchase. No bill was ever raised on this file but the client paid costs of £200 plus VAT on completion. The Respondent claimed to have placed this cash in the cashier's in-tray and then claimed that when he subsequently raised the bill on the file, there was no credit in the client account.

JB – Allegations 1,2,4,5 and 7

30. The Respondent acted on a re-mortgage on behalf of JB, who had agreed to pay the mortgage company's costs which amounted to £200.00 plus VAT. The mortgage company's solicitors never requested payment of these costs. The Respondent requested cash from the client account claiming this was a "cash payment to client".

31. Mr Mayson stated that the Respondent had admitted to him that he had kept the money.
32. The Respondent however subsequently denied this. In his letter dated 12<sup>th</sup> September 2004 he wrote "I do not ever recall receiving the cash. To be honest, I believe that without it coming back to me, I forgot to make contact with the client. I cannot offer any specific explanation as to what happened with this cash. An account printout shows it was paid out of the file - but I did not receive it, it may be that a third party mis-appropriated this money. I deny any suggestion that I personally took this money".
33. On 25<sup>th</sup> August 2004 JB wrote to the firm querying the financial payments on the transaction. She stated that the Respondent "contacted me this year and asked me to call into the office and sign a document. He said you had auditors in, who had picked out my transaction and I had to sign to say I had received all my money!!"

### **The Submissions of the Applicant**

34. The Applicant sought and obtained leave of the Tribunal to withdraw allegation 9. The Applicant also sought and obtained leave to amend his Rule 4 Statement to include allegation 8 in the heading of the TL matter. The Applicant said it was clear from the body of the document that allegation 8 was alleged in relation to this matter and indeed the Respondent had pleaded to it. The Applicant also sought and obtained leave to delete reference to allegation 7 in relation to that matter.
35. The Respondent had admitted allegation 10 in relation to the TL and IM matters however these allegations had been put by the Applicant as alternatives if the Tribunal accepted the Respondent's version of events. The Law Society did not accept what the Respondent had said regarding placing money in the cashier's tray. Allegation 2 had been partially admitted by the Respondent in the matters of TL and IM again on the basis that he had left money in the cashier's tray. The Applicant said that the Respondent had yet to respond to allegation 4 in respect of the matter of JB.
36. The Applicant sought leave to add with the Respondent's consent the blue cheque request slips and the schedule in the Respondent's handwriting ("PTGH2") which had been located by the firm following the Applicant's recent enquiries, the Respondent having written the week prior to the hearing to say that he had told the cashier that the money referred to at paragraph 10 above was following a bonus scheme. The Applicant submitted that these fresh documents were relevant following this correspondence and the Tribunal gave leave for the documents to be admitted.
37. The Applicant had served the relevant notices to admit documents and in respect of the facts. The Respondent had raised three main issues in respect of the facts:-
  - (i) He maintained that he had had a conversation with Mr Mayson regarding super-profits.
  - (ii) The conversation with Mr Mayson (in which the Applicant asserted the Respondent had admitted certain matters) which the Applicant had said was



on Friday 26<sup>th</sup> September 2003 was in the assertion of the Respondent on a different date.

- (iii) The Respondent had had a certain conversation with Mr Anderson in a restaurant.
38. The witness statement of Mr JR (paragraph 11 above) and Mr JH (paragraph 21 above) were agreed by the Respondent subject to the proviso he had set out in correspondence between the parties. The Applicant would not say that the signatures of JR and JH had been forged. The Respondent would say that the witnesses had signed the receipts and could have read them but chose not to. JH had said that he signed a number of documents over the years without reading them, trusting the Respondent as his solicitor. The Applicant would therefore say that JR and JH had signed the receipts without reading them and without knowing that they were signing for cash received which had in fact been received by the Respondent.
39. In his letter of 6<sup>th</sup> October 2003 Mr Mayson had said that the Respondent had devised a "scam" by underbilling files and keeping the left over monies for himself. As the Respondent was an equity partner at the time Mr Mayson said the cashier would not have been suspicious. Mr Mayson said that the Respondent had admitted receiving monies and had put forward his written resignation which was accepted. The Respondent would say that he resigned because the partners wanted him to leave and this was not disputed by the Applicant. The Respondent had been interviewed by the investigation officer and had asked for time to give a written response. As set out at paragraph 9 above, Mr Mayson denied the Respondent's version of events and said that the conversation regarding a gift from a client had been at a golf club lunch with his colleagues nearly a year earlier and Mr Mayson had also checked the position with The Law Society Ethics Department.
40. Mr Mayson denied the conversation set out at paragraph 7 above and would say that he had told the Respondent regarding the matter of P to check the computer record of his costings manually. Mr Mayson had found those costings in due course.
41. Mr Mayson denied any conversation regarding a super-profit bonus scheme as set out at paragraph 7 above. That was the nub of much of the present hearing. The Respondent's partners denied that there was any such scheme. The Respondent was an equity partner and thus received a share of the profits. For an equity partner with a fixed profit share to receive extra profit known only to one other partner defied credibility. There was no such written agreement and the payments had been taken in cash. If such agreement had been made then it would be expected to be taken as part of monthly drawings and subject to tax and national insurance contributions.
42. The Respondent had confirmed that clients had signed the receipts without reading them and that he did not explain what they were signing. He told the investigation officer that "I agree they trusted me because I was [a] solicitor". Mr Mayson told the Respondent that he had concluded that the receipts were deceptions and that the Respondent had stolen the money. After initial prevarication the Respondent admitted he had received the money in relation to the P matter. Reference by Mr Mayson to involving the police had produced Mr Mayson's evidence regarding the

reddening of the Respondent's face and dryness of his mouth and the Respondent had then made admissions.

43. The Respondent would say that he did not make those admissions but the Tribunal was referred to Mr Mayson's vivid evidence of the Respondent's apparent relief at having done so. That would be denied by the Respondent.
44. In his letter to the investigation officer the Respondent had said that in relation to the matters of P, GL, B Cricket Club and the estate of G, he had taken the money under the genuine belief that he had agreed in limited circumstances to a personal bonus with Mr Mayson. In the matters of TL, IM and JB, the Respondent had said that the money had been either mishandled or misappropriated by third parties. The Respondent had also written that Mr Anderson would confirm his awareness of the Respondent's bonus scheme.
45. In the matter of P Limited the Applicant submitted that an aggravating feature had been that costs were initially charged by JR but Counsel advised that it was highly unlikely that the insurers would be ordered to pay and the Respondent persuaded JR not to pursue his costs. The Tribunal was referred to the Respondent's letter to the investigation officer in which he said:-
- "However, an issue here was payment of the broker account which I recall came to a little over £3,000. I recognised that it would not be appropriate to retain the "super-profit" because if I relinquished it, then it could be used to pay the broker's account which would otherwise be paid by the client. I then spoke to the broker, Mr JR on the above. Mr JR replied that he had never expected to receive payment. He said that his firm were more than happy to accept the commission payments for placing P's insurance. His invoice would therefore be cancelled.
- In these circumstances, I then requested the firms' (sic) cashier to pay about £2,700 to myself, which the cashier did. I saw this as my personal bonus, which had been agreed".
46. The Respondent would claim that the right amount to be billed was the lower amount. Mr Mayson would say that the correct amount would be the larger amount after correcting the time charge out.
47. The entry referred to at paragraph 10 above made on 9<sup>th</sup> October 2002 was consequent upon the blue slips and schedule of the previous day (PDGM2). £2,825.00 had been drawn from the client account. The blue slip said JR but the Respondent had kept the money. The Respondent said this was for his bonus but the Applicant said that this would be incredible and submitted that the Respondent had been dishonest. The Tribunal was asked to note that the receipt obtained from JR was dated almost a year later. The Applicant submitted that allegation 1 was substantiated in respect of P Limited and dishonesty in relation to this matter was also substantiated. Allegation 2 was also substantiated in that the Respondent as stated above had completed the slip to state JR when he himself had kept the money. Allegation 5 was substantiated if the Tribunal found that the Respondent had taken the money dishonestly. Similarly allegation 6 was substantiated if the Tribunal

accepted the Applicant's submissions, as the Respondent's conduct would have clearly impaired the repute of both himself and the profession.

48. The Respondent's comments set out at paragraph 14 above in relation to the various receipts were in the submission of the Applicant a significant factor.

The matter of GL

49. The Respondent had accepted that he had taken the £645.00. The receipt signed by GL was dated long after the transaction. The Applicant submitted that this was part of the same system on the part of the Respondent. No bill had been delivered to GL so the money had remained client money.
50. Allegation 1 was substantiated. The money should have gone back to the client or been invoiced and gone into the firm's account. An aggravating feature was the VAT. The Respondent had said to the Investigation Officer that VAT did not arise as he was not registered but he had taken VAT which had been charged to a third party but not accounted for to Customs and Excise. The Applicant submitted that dishonesty was substantiated in relation to allegation 1 in the matter of GL.
51. Allegation 2 was also substantiated. As stated above this had been client money. Allegations 5 and 6 were also substantiated.

B Cricket Club Limited

52. Again the Respondent had deducted a sum (£700 plus VAT), but had failed to account for it to the client. The evidence of the Club Chairman was that the advertiser would pay legal costs but the Respondent had taken his costs out of the advertising fee to the Club. JH had not known what he was signing in terms of the receipt. The Applicant submitted that allegation 1 was substantiated in relation to this matter as was dishonesty. Allegation 2 was substantiated as the client records claimed that JH had had the money when in fact the Respondent had had it. Allegations 5 and 6 were therefore also substantiated.

The Estate of FG Deceased

53. The money was clearly client money. An aggravating feature of this case was that the Respondent himself had referred to Miss S as relying heavily on him. Miss S was in her seventies and was relying on the Respondent to administer her partner's estate at a distressing time. The Respondent had helped himself to the money. The facts spoke for themselves and the Applicant had not troubled Miss S to attend to give evidence. Allegation 1 and dishonesty were clearly substantiated in relation to this matter as were allegations 2, 5, 6 and 8. The entry in the accounts record was deceitful.

The Matter of TL

54. It appeared likely to the Applicant that the Respondent must have telephoned the client to arrange for a cash payment. The Respondent had then put forward his remarkable story. In the submission of the Applicant the suggestion that the Respondent would leave over £1700.00 in his car overnight was ludicrous. Solicitors

had a duty to safeguard clients' funds. It was similarly ludicrous that the Respondent would have left the money in a tray in an empty room. The Respondent was an experienced equity partner.

55. The Respondent had then suggested that someone else had stolen it. The system he had operated in other matters however suggested that he had taken the money. Blaming others was an aggravating feature. He was blaming innocent colleagues he had worked with for years. The Tribunal could be satisfied that the Respondent had taken the money based on the other matters before the Tribunal and the careful arrangement to obtain cash from the client at his pub.
56. Allegation 2 was substantiated in relation to this matter indeed even the Respondent had admitted it in part in that while denying it was client money he admitted failing to make an accurate record.
57. Allegation 3 was substantiated as was dishonesty. If a solicitor collected money in cash and there was no written bill rendered then the money should go into client account, a bill should be rendered and the money could then move to office account. Instead the Respondent had taken the money, disguised that fact, and blamed others.
58. Allegation 4 was substantiated. The Applicant had said that the Respondent had caused the disappearance of the money but even if, as the Respondent asserted, someone else had stolen it, this allegation remained substantiated. Allegations 5 and 6 were clearly substantiated on the basis of the matters set out above. Allegation 8 was substantiated in that the client had paid cash for costs in good faith thinking that the Respondent would pay this into the firm and send him an account. The Tribunal was reminded of the issue of VAT referred to at paragraph 50 above. There had been a breach of fiduciary duty especially if the Tribunal took the view that the Respondent had solicited the money in cash. Further the client would want an invoice for VAT and income tax purposes.
59. If the Tribunal found that someone else had stolen the money then allegation 10 was put in the alternative in relation to this matter.

#### The Matter of IM

60. Whichever way round the matters of IM and TL had occurred, if cash had already gone missing from the cashier's tray then it defied credibility that the Respondent would place money there again. The Applicant submitted that there had been a system, that the Respondent had kept the money including the VAT element.
61. Allegation 2 was substantiated even on the Respondent's version as he accepted collecting the cash. The Applicant submitted that allegations 3, 5 and 6 were substantiated. If the Tribunal found that the Respondent was telling the truth then allegation 10 was substantiated.

#### The Matter of JB

62. JB had subsequently "seen through" the Respondent. Although the Respondent had admitted to Mr Mayson that he had kept the money he now denied this. Again an

aggravating feature was the Respondent's attempt to create the impression that someone else in the firm had taken the money. It was submitted however that the evidence was overwhelming that only the Respondent could and would have taken the money. The Tribunal was asked to consider why the Respondent would have requested cash. If a refund was being sent to a client a cheque would be sent. The whole matter was suspicious and showed misappropriation and dishonesty. Allegation 1 was substantiated in relation to this matter as was allegation 2. The Respondent had described the money as a refund but had kept it. Allegation 4 was substantiated even if someone else had taken the money. Allegation 5 was substantiated on the same basis as set out above in relation to other matters. Allegation 7 was substantiated in that having kept the client's money the Respondent asked her for a fraudulent receipt.

63. The Respondent's letter of 13<sup>th</sup> September 2007 was a further aggravating feature in that the Respondent had attempted to call into account the competence of the cashier in the matters of TL, IM and JB. In his letter of 12<sup>th</sup> September 2004 the Respondent had said that there had been a long history of money going missing. Mr Mayson however had said that money had never gone missing from the cashier's officer. On two occasions money left out for the cleaner had disappeared. The Respondent was now saying that he was honest with the cashier despite the blue slips and that he had told her that the money was for his bonus. The Tribunal was referred however to the Respondent's letter of 23<sup>rd</sup> February 2005 in which he had said:-

"I do acknowledge that it would have been preferable to clearly mark on the blue slips that related to personal bonus some description such as "Adrian's personal reward" or words to similar effect"

The Respondent would not have written this in February 2005 if he had told the cashier that the money was for his own bonus. The Respondent was now saying that he had told her this but that she had continued to deal with the money according to the description on the slips. It was submitted that this was a last ditch attempt by the Respondent to blame the cashier. The cashier was retired and the Applicant had not troubled her to give evidence. It was blatantly clear that the Respondent's letter of 13<sup>th</sup> September 2007 was not true. The Tribunal was referred to the Report in which the Respondent confirmed that he was responsible for submitting the narrative on the client ledger to be entered by the practice's cashier. The Respondent's conduct had been dishonest.

#### Oral Evidence of Mr Mayson

64. Mr Mayson confirmed the truth of his statement dated 23 November 2006.
65. The Respondent had asked Mr Mayson the week prior to the hearing to make available the last set of accounts of the practice when the Respondent was a partner and Mr Mayson produced those accounts to the Tribunal. It was Mr Mayson who had located the blue slips and schedule ("PTGM2") during the previous few days and had brought them to the hearing.
66. So far as Mr Mayson could recall his meeting with the Respondent (paragraph 37 above) had been on Friday 26<sup>th</sup> September 2003. While the date could be confirmed,

whether the meeting was on 26<sup>th</sup> or 29<sup>th</sup> did not change what had happened or affect Mr Mayson's recollection.

67. Mr Mayson did not think that there had been a misunderstanding between himself and the Respondent (as the Respondent had asserted in his letter to The Law Society of 23<sup>rd</sup> February 2005) as there had never been any discussion between them regarding a personal bonus scheme. Mr Mayson and the Respondent had discussed only the costs relating to P Limited. He did not see how the Respondent could have thought from that that they had discussed a personal bonus scheme or super-profit and he did not think that the Respondent had made an honest mistake.
68. Mr Mayson accepted that there were other bonus schemes in place at the firm but said that these were for employees and related to surpassing set targets and introducing new clients. Such schemes were in writing and payments were made through the appropriate channels.
69. Mr Mayson and the Respondent had been partners and, particularly as they were junior partners, it would be inconceivable that they would set up a scheme separate from and contrary to the interests of the other more senior partners.
70. Such a scheme did not exist but if it had there would also have been VAT and tax implications.
71. In his letter to The Law Society Mr Mayson had written:-

"The scheme that was implemented by Mr Norris was doomed to failure...

The extent of the plan initiated by Mr Norris was ill thought out and ludicrous to the extreme"

Mr Mayson did not accept that those comments supported the view that the Respondent had been acting under a genuine mistake rather than deceit. He could not say what had been in the Respondent's mind. He accepted that normally someone who stole money would need it. He did not accept that the Respondent could have simply withdrawn large sums of money from his capital account if he needed money. This would have to have been considered by the partnership and reasons given as the partnership needed to ensure good cashflow.

72. Mr Mayson accepted that the Respondent had produced the receipts consequential on a note from the senior partner requesting receipts.
73. Mr Mayson said that the Respondent had during their meeting accepted that he had taken the money for himself. He had not misinterpreted the Respondent's comments. He had not taken a note of the Respondent's admissions. He had been taken aback at how clear and unequivocal the Respondent's acceptance had been and would not forget what had been said. This was not a situation Mr Mayson had been in before. Within a few days of the discussion Mr Mayson had put the facts of the admissions in writing to The Law Society.

74. Mr Mayson considered that he had been open and transparent with the Respondent. With regard to the subsequent dispute over goodwill Mr Mayson said that payments were received from new partners but not as goodwill. The payments were paid to gain an increased income stream and were not recorded as goodwill. Substantial payments had been made by new partners admitted to the firm after the Respondent but these had never been repayable. There had been no bias against the Respondent.
75. Mr Mayson accepted that the Respondent had offered to repay the monies and that the firm had not suffered a financial loss. The Respondent had also paid the additional costs resulting from what had occurred including accountants and dealing with The Law Society but Mr Mayson said that the Respondent had not been doing the firm a favour in so doing. Because of what had occurred the partners and staff had spent an immense amount of time and it was appropriate these costs should be recovered from the Respondent and the Respondent had ultimately conceded this. He confirmed that the Respondent had also paid the cost of changing the locks at the firm.
76. There had been no client complaints about the Respondent although there had been calls from certain clients about the peculiar nature of the receipts. There had not yet been any publicity about the matter.
77. Mr Mayson had seen the receipts obtained by the Respondent before the senior partner had seen them. He could not recall there being a handwritten note accompanying them as asserted by the Respondent (paragraph 99 below).
78. Mr Mayson accepted that the Respondent had been regarded as competent and had been a conscientious employee. He recalled the Respondent working at weekends on occasions. He also recalled that the Respondent had been involved in many clubs and charities and had been positive in his employment as a solicitor.

#### Oral Evidence of Mr Newton

79. Mr Newton confirmed the truth of his witness statement dated 8 November 2006, save that he was now a consultant to the firm and was no longer senior partner.
80. Mr Newton said that there was no super-profit bonus scheme for the Respondent. Such a scheme would have been noted in the minutes of the monthly partners' meetings and would have had to have been organised properly out of taxed profits.
81. No such scheme would have been approved by the partners.
82. The matter of TL was known to the firm by 6<sup>th</sup> October 2003 but Mr Newton could not recall the Respondent mentioning it to him. He could not exclude the possibility that the Respondent had done so but said that it had not been brought to his attention that the money had been lost.

#### Oral Evidence of Mr Anderson

83. Mr Anderson confirmed the truth of his witness statement dated 15<sup>th</sup> August 2006.

84. Mr Anderson confirmed that he had had an office based friendship with the Respondent dating back to the Respondent "showing him the ropes" during Mr Anderson's time as an articled clerk with the firm.
85. After September 2003 he had socialised with the Respondent on two occasions including a meal at a Chinese restaurant. Mr Anderson denied that they had discussed the Respondent's super-profit bonus scheme and also that Mr Anderson had said he would corroborate it before the Tribunal. They had spoken briefly of the case The Law Society was bringing against the Respondent.
86. Asked why he had stated in his witness statement that they had not had discussions regarding his response to The Law Society Mr Anderson said that the statement had been written nearer in time to the events so he would rely on the statement.
87. Mr Anderson did not recall the Respondent telling him that he was involved in a dispute with the firm about goodwill. He did not want to deny what he could not recall including the suggestion that he had told the Respondent what he and another new partner had invested in the firm. The actual amount invested had been slightly less than the Respondent had asserted but the Respondent had in any event seen and signed the accounts for the firm and further had made his own entry payment. There was no controversy.
88. Mr Anderson did not accept that information from him had allowed the Respondent to pursue his claim against the firm for goodwill payment. The Respondent would have known that any new partner joining any firm would be expected to make an equity payment. It had always been described to Mr Anderson as an entry payment for a benefit of the share of the profits.
89. Mr Anderson denied that he had changed his evidence regarding a super bonus scheme to protect his position in the firm.

#### **The Submissions of the Applicant on Dishonesty**

90. It had been made clear to the Respondent that the Applicant was alleging dishonesty.
91. The Applicant relied on the principles set out in the case of Twinsectra Ltd v Yardley and Others [2002] UKHL 12. The Tribunal was asked to consider whether an ordinary member of the profession would take the view that the Respondent's conduct was dishonest and further whether the Respondent would take the view or not care that fellow solicitors would regard his conduct as dishonest.
92. The Tribunal was referred to the Tribunal case of Waite (2005/9164) in which it was said:-

"Applying the tests in the case of Twinsectra -v- Yardley the Tribunal found that any ordinary member of the solicitor's profession would consider that the Respondent's conduct was dishonest and the Respondent must himself have been aware that his fellow solicitors would hold such an opinion."



93. The standard of proof required was high. If the Tribunal had a reasonable doubt then the Tribunal would not find the Respondent dishonest. The allegations however still stood even if dishonesty was not found.
94. Dishonesty was established by the following:-
- (i) Money was taken for what the Respondent claimed was a super-profit bonus scheme but this was done without the knowledge or consent of the firm or the clients. This was the clearest possible evidence of dishonesty.
  - (ii) The accounts requisition slips requesting cash to be paid to the Respondent were made out to show fraudulently that they were to be paid to JR or clients. If there had been a bonus scheme the Tribunal was asked to consider why the Respondent would not have put that on the requisitions rather than disguise it. The only possible explanation was dishonesty.
  - (iii) The Respondent had obtained receipts from clients to say that they had received money without them realising and without the Respondent telling them that they had signed a receipt for money which the Respondent had received. The Tribunal was asked to consider why the Respondent had carried out this charade.
  - (iv) The Respondent's explanations regarding the "missing" money were ludicrous. The Respondent had already taken other money. He had then tried to blame others. He had never reported that money was missing as was his duty.
95. The disguised payments on the accounting record slips showed a subjective knowledge on the part of the Respondent that what he was doing was dishonest and also objectively would have been so regarded in the eyes of ordinary and reasonable people and fellow solicitors.

### **The Oral Evidence of the Respondent**

96. The Respondent confirmed the truth of his witness statement dated 31 January 2007 and said he had nothing to add to the statement.
97. In cross examination the Respondent said that he had taken cash rather than another form of payment because he had always dealt in cash. He had had no cheque book until he was thirty years old. There was nothing sinister in his requesting cash, indeed cash involved more work for the cashiers. It was more convenient for him to receive cash as he did not want to wait in bank queues. There had been a proper audit trail. He had told the Investigation Officer that he needed to pay, for example, a landlord in cash and the Respondent said that many landlords wanted cash payments.
98. The issue of VAT had never crossed the Respondent's mind. He had thought that there was a limit in excess of about £56,000.00 before he would have needed to account to Customs and Excise. It had not occurred to him at the time that he had collected VAT within some of the money he had received although he could see the point made by the Applicant.

99. The Respondent said that when he left the receipts for the senior partner he had also left the handwritten note referred to at paragraph 77 above written in biro on a small scrap piece of paper stating that he would discuss the receipts with the senior partner when the Respondent returned from holiday. The desk had been full of correspondence because the senior partner was on holiday which might explain why the note was missing.
100. The Respondent said that he had told the cashier that the money in the matter of P Limited was to be paid to him as part of his bonus scheme despite the reference in the schedule handed to the Tribunal by the Applicant today to "half payment of brokers/insurance archaeologist's fee" of £2825.00. He did not think the schedule had been given to the cashier. The schedule represented jottings for the Respondent's benefit for the file.
101. In his letter dated 23<sup>rd</sup> February 2005 to The Law Society the Respondent had written:-

"When I requested any cash payment from cashier's it was necessary to complete a blue slip. On such a slip was a section headed "details". It was my practice to usually state firstly cash or cheque. Secondly the name of the file or an individual involved in the file which would make it readily apparent in my mind what the money related to, and thirdly the nature of the payment - for example "fees for Mr R."

The Respondent denied that this meant that the cashier thought that JR was receiving the money not the Respondent. He said that he had explained to the cashier and sought advice from her as to what to write on the slip. She had been distressed as referred to in his correspondence. The Respondent referred to his statement in his letter of 23<sup>rd</sup> February in which he said:-

"I obtained the cash from cashiers openly and directly from them - this is not a case in which some "scam" or "scheme" was created in which cash was filtered through some bogus person or company and then came to myself."

102. The Respondent denied that he had dishonestly arranged for clients to sign untrue receipts. As Mr Mayson had conceded the Respondent had obtained receipts because the senior partner had asked for them. The Respondent had never passed them off as correct. He had not wanted the senior partner to come back to nothing and did not want him to investigate and go to clients. He had not wanted the senior partner to think there was anything suspicious and the receipts had bought him time. He had not thought his conduct was dishonest because he had had an agreement with Mr Mayson. He accepted that clients were signing documents saying they had received money when they had not but he had told clients that the receipts were needed for an internal audit which was technically correct. He accepted that if he had told JH that the receipt was needed for an internal audit and said that JH had received money when in fact the Respondent had had the money personally out of the advertising money then JH would not have signed it. He had been economical with the truth but not dishonest which implied stealing.

103. The Respondent had offered recompense quickly as there had been a terrible stain on his name. It was extraordinary to say that this suggested guilt. He wanted to rectify a mistake which he had become aware of with regard to the bonus scheme. He denied making any admission to Mr Mayson of misappropriating money. He had admitted only the receipts.
104. The Respondent had been relying on the cashier to record what he had said. He had said that the cashier was honest but she had had problems as shown by the minutes of the partnership meetings. Mr Mayson in his letter of 24<sup>th</sup> February 2005 to The Law Society had said that the cashiers had been under a great deal of strain and that one of them was of a nervous disposition. The Respondent was simply suggesting that if the cashier was of a nervous disposition she might have taken an easy way out. The Respondent asserted that the cashier should have provided a witness statement even though she was retired.
105. The Respondent asserted that during the early 1990s when there had been a different cashier there had been problems with money missing and the partners had mentioned involving the police and using a possible hidden camera.
106. The accountants had discovered the position regarding the money with great ease. The situation had been obvious and apparent so the Respondent's receipt of the cash had not been deceptive or misleading. He had been open and honest with the cashier.
107. The Respondent had not left the space for "recipient" on the blue slips blank and asked the cashier to fill them in as he liked to do things all in one go. He had compiled the blue slips with the dates blank waiting for a cheque to come in as explained in his letter to the Applicant of 13<sup>th</sup> September 2007.
108. The Respondent had intended to pay the broker and claim from the insurance company. He denied that it had been his influence which had persuaded JR not to pursue payment. The Respondent said that he had gone to the trouble of instructing Counsel. The schedule that referred to the broker might have been prepared at the time he intended to pay the broker.
109. The Respondent had not sought confirmation from Mr Mayson regarding the bonus scheme at the time he had obtained the receipts as Mr Mayson had had no knowledge about the receipts or the background, this had only been within the senior partner's knowledge. Mr Mayson had not been party to Mr Newton's discussions with the accountants. Further the Respondent had not expected to appear before the Tribunal. He had expected to clear the matter up when Mr Newton returned from holiday. The Respondent had honestly thought he was acting in accordance with an agreement made with Mr Mayson.

### **The Submissions of the Respondent**

110. The Respondent gave details of his education and professional history. He said he had dreamed of being a solicitor from a young age. He had been a good and popular solicitor who had been happy to become a partner and was in love with his work. He was unmarried and lived with his parents. After leaving DRN the firm of C&W had

been delighted to accept him and let him go with regret with a generous financial settlement.

111. The Tribunal was asked whether it made sense for the Respondent to have stolen £7,000.00 when he was not short of money. He had plenty of money in his capital account and could have written a slip for £10,000.00 and received it. He was a single man with no bills and substantial wealth of his own.
112. Further he would have been bound to have been discovered. He had not covered his tracks. Mr Mayson had said that his actions had been doomed to failure. This showed that the Respondent was acting under a mistaken belief and was not fraudulent. The Tribunal was asked to consider whether The Law Society had met the burden of proof. Much of the case was a matter of Mr Mayson's word against that of the Respondent. There was nothing to corroborate what Mr Mayson had said. This was a case of misunderstanding. There was nothing to confirm that a theft had taken place.
113. The Respondent had been open and honest with the cashiers at all times and the Tribunal was referred to the Respondent's references to this in correspondence. There was no evidence to contradict the Respondent's assertion as the cashier was not present.
114. In relation to the matter of FG deceased, the Applicant had said that the Respondent had abused the fiduciary relationship but there was no evidence of that. Miss S was not present although she was a robust, fit and able lady although elderly. The Respondent had done all the work for the probate because Miss S was distressed at the death of her partner not because she was incapable. The Respondent found this an upsetting allegation especially as his parents were elderly. The Respondent had also developed links with Age Concern.
115. The fact that the Respondent had offered repayment was not evidence of guilt. There had been a misunderstanding. The Respondent had paid £10,000.00 which was not the action of a man with dishonest intentions.
116. This matter had been contained. No client had suffered. The Respondent had recently met JH who had been very pleasant. There had been no damage to the profession and no adverse publicity. There had been no claim on insurance or on the indemnity fund.
117. The Applicant had said that there had been aggravating features namely:-
  - (i) Multiple payments - but the Respondent had been open with the cashier.
  - (ii) "Charade" of receipts - these had been provided in response to Mr Newton's request. The Respondent had never got the chance to pass these off as genuine nor would he have done so.
  - (iii) The Respondent had tried to blame the cashier - the Respondent had said that the cashier was honest but there had been problems with her as minuted.

118. The Tribunal was asked to consider the context. There were three files with "missing" money out of the 6,500 files the Respondent had dealt with.
119. The Respondent had fully cooperated with the investigation officers and had given a written response and had cooperated with The Law Society.
120. To say that there had been theft left unanswered questions. Those questions were answered if it was said there was a misunderstanding.
121. The Respondent had waited three years for a hearing and was unemployed. He felt as though his soul had been ripped from his body and his reason for living had gone.
122. In relation to the subjective test the Respondent had not acted dishonestly. He would never destroy the career he loved so much by doing something so stupid.

### **Submissions as to Costs**

123. The Applicant had explained the position on costs to the Respondent and the parties had not been able to agree costs. The Applicant submitted that costs should follow the event and sought a detailed assessment of his costs. The costs were high as the Applicant had had to pursue every avenue to prove the case. The Applicant gave a brief breakdown of the costs he sought.

### **The Findings of Tribunal**

124. The Tribunal had found Mr Mayson and Mr Newton to be credible and clear witnesses and preferred their evidence to that of the Respondent. The Tribunal did not accept that there was an agreement as to a bonus scheme for the benefit of the Respondent. The Respondent was a partner in receipt of a share of the profits. It was not conceivable that he could have thought that he was entitled to a separate "super-profit bonus" scheme known even on his own assertion only to another junior partner and which was not being paid through the normal and correct channels including tax and national insurance contributions. The Tribunal had considered carefully the test set out in the case of Twinsectra v Yardley. The Tribunal was satisfied that the Respondent's behaviour and conduct in relation to the blue slips for the cashier and the various receipts from clients, the contents of which he had prepared and which were false, showed that the Respondent was behaving dishonestly in representing that his various cash receipts were due to him as bonus payments.

### **P Limited**

125. Allegation 1 was substantiated. This was client money. No fee note was raised. The Respondent took the money. He had therefore improperly withdrawn client money. In relation to the allegation that this was done dishonestly the Tribunal was satisfied as set out at paragraph 124 above that this had been proved to the requisite high standard of proof and the Tribunal found that the Respondent's conduct was dishonest.
126. Allegation 2 was substantiated. This followed from the findings on allegation 1. The Respondent had not kept an accurate record of dealings with client money.

127. Allegation 5 was substantiated. What the Respondent had done had not been an act of integrity.
128. Allegation 6 was substantiated. It followed from the Tribunal's other findings in relation to the matter of P Limited that the Respondent had impaired the good repute of the profession.

#### GL

129. Allegation 1 was substantiated. This was client money that should have been paid to the client, or a fee note issued and the money transferred to office account. Instead the Respondent had taken the money. This was an improper withdrawal and dishonest. Allegations 1, 2, 5 and 6 were substantiated on the same basis as set out in relation to P Limited above.

#### B Cricket Club Limited

130. Allegation 1 was substantiated. This was client money. The Respondent had intimated to the client that fees would be due but no fee note had been raised. The Respondent had taken the money himself. This was an improper withdrawal and was dishonest.
131. Allegations 2, 5 and 6 were substantiated on the same basis as was set out in relation to P Limited above.

#### The Estate of FG Limited

132. Allegation 1 was substantiated. This was clearly client money and an estate asset. No fee note had been raised and the Respondent had taken the money which was an improper withdrawal. In relation to dishonesty there were two possible interpretations. If the client had agreed that the sum in question could be taken as fees then the Respondent did not raise a fee note and took money due to the firm for himself which was dishonest. Alternatively, if the client did not agree then in taking the money for himself the Respondent had again clearly been dishonest.
133. Allegations 2, 5 and 6 were substantiated on the basis set out in relation to P Limited above.
134. Allegation 8 was substantiated. Miss S was an elderly client at a time of personal distress. She relied heavily on the integrity of her solicitor in relation to her late partner's estate. Even if costs had been agreed no fee note was raised. Alternatively the Respondent had taken funds representing an asset of the estate in an improper manner.

#### TL

135. Allegation 2 was substantiated. No fee note had been raised so the money remained client money. The Respondent had admitted failing to keep an accurate record.

136. Allegation 3 was substantiated. The Respondent had collected the money in cash and had not taken special steps to keep the money secure. He claimed he had left the money in an open tray in an empty cashier's office. He did not report the loss to his partners upon discovery. The same pattern of events happened in the case of IM. In the context of the Tribunal's finding of dishonesty in relation to other allegations the Tribunal found the Respondent's version of events not credible. The Tribunal found that the Respondent did misappropriate these client funds dishonestly to the high standard of proof required.
137. In the light of the Tribunal's finding in relation to allegation 3 the Tribunal made no finding in respect of allegation 4.
138. Allegations 5 and 6 were substantiated on the same basis as was set out in relation to P Limited above.
139. Allegation 8 was substantiated. The client had paid money which he believed was being taken for the firm's costs and it had been kept by the Respondent personally.
140. Allegation 10 had been admitted by the Respondent but this allegation fell away having been alleged by the Applicant in the alternative.

#### IM

141. Allegation 2 was substantiated. This was client money. The Respondent had admitted failing to make an accurate record.
142. Allegation 3 was substantiated for the same reasons as set out in the matter of TL above. The Tribunal noted that the Respondent's evidence was that he had twice placed money in the cashier's tray which had gone missing and he had not reported this in relation to either IM or TL. The Tribunal did not accept the Respondent's evidence, as stated at paragraph 136 above, and found allegation 3 substantiated and found that the Respondent's conduct in relation to allegation 3 had been dishonest.
143. Allegations 5 and 6 were substantiated on the same basis as was set out in relation to P Limited above.
144. Allegation 10 fell away having been alleged in the alternative by the Applicant.

#### JB

145. Allegation 1 was substantiated. This was client money. If it was not to be paid to the solicitors for the other side then it should have been returned to the client. The Respondent had taken the money but said it was a cash payment to the client. This had been an improper withdrawal and was clearly dishonest.
146. Allegation 2 was substantiated. This finding followed from the finding in relation to allegation 1.
147. In the light of the finding on allegation 1 the Tribunal made no finding in relation to allegation 4.

148. Allegation 5 was substantiated on the basis set out in relation to P Limited above.
149. Allegation 7 was substantiated. This finding followed from the finding in relation to allegation 1 in this matter. The Tribunal was satisfied that the Respondent had acted fraudulently towards his client and that his conduct had been dishonest.
150. The Tribunal had found substantiated against the Respondent a course of dishonest and improper conduct in relation to client funds. The Respondent had attempted to hide this once it had been discovered by asserting a non-existent agreement with Mr Mayson and then latterly attempting to blame the cashier. The Respondent had betrayed the trust of his fellow partners and other colleagues and the trust of his clients including in one case an elderly, vulnerable client. He had severely damaged not only his own reputation but that of the profession. It was right that he be prevented from being a member of the profession and that the public be protected from his disgraceful conduct.
151. It was also right that the Respondent pay the Applicant's costs.
152. The Tribunal was grateful to the Applicant for the assiduous efforts he had made to assist the unrepresented Respondent and to bring clarity to a complex matter.
153. The Tribunal ordered that:-

The Respondent, ADRIAN NORRIS of Simonstone, Burnley, Lancashire, solicitor, be STRUCK OFF the Roll of Solicitors and it further Ordered 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 Officer of the Law Society.

Dated this 11<sup>th</sup> day of January 2008  
On behalf of the Tribunal

P Kempster  
Chairman