The Tribunal's decision dated 20th April 2026 is subject to an appeal by the First Respondent to the High Court (Administrative Court) with respect to the Tribunal's findings in relation to Allegation 3, the sanction, and the costs order. The Order remains in force pending the High Court's determination of the appeal.

SOLICITORS DISCIPLINARY TRIBUNAL

IN THE MATTER OF THE SOLICITORS ACT 1974 Case No. 12521-2023

BETWEEN:

SOLICITORS REGULATION AUTHORITY LTD Applicant

and

CHINWE UZO CHIKWENDU First Respondent

UNDIGA EMUEKPERE Second Respondent

Before:

Mrs L Boyce (in the chair)
Mr J Johnston
Ms K Wright

Dates of Hearing: 03–11 February 2025; 9–12, 19 December 2025 and 13 March 2026

Appearances

Peter Robert Melleney, barrister, Capsticks Solicitors LLP, 1 St George's Road, Wimbledon, SW19 4DR, instructed by the Solicitors Regulation Authority for the Applicant (03–11 February 2025).

Louise Culleton, barrister, Capsticks Solicitors LLP, 1 St George's Road, London SW19 4DR, for the Applicant (9–12, 19 December 2025 and 13 March 2026).

Chinwe Uzo Chikwendu, represented by Timothy Kendal, barrister, 2 BR, 95 Chancery Lane, London WC2A 1DT (9 –12, 19 December 2025). The Respondent represented herself on the following dates: 03–11 February 2025 and 13 March 2026.

Undiga Emuekpere, represented by Linda Hudson, barrister, Malins Chambers, 115 Temple Chambers, 3–7 Temple Avenue, London EC4Y 0DA.

JUDGMENT

Allegations

The allegation against Chinwe Uzo Chikwendu, ("the First Respondent") and Undiga Emuekpere ("the Second Respondent") is that, while acting as solicitors at Riverbrooke Solicitors Ltd ("the Firm") and, in the case of the First Respondent, Manager and Owner of the Firm, and in respect of the conduct of an Employment Tribunal matter on behalf of Client A:

1. Between around June 2018 and 8 August 2018, The First Respondent and the Second Respondent prepared and/or caused to be prepared a grossly inflated bill of costs and, in doing so:

1.1. Breached either or both principles 2 and 6 of the SRA Principles 2011.

1.2. Failed to achieve Outcome 11.1 of the SRA Code 2011 ("the SRA Code").

1.3. Acted dishonestly. Dishonesty is alleged as an aggravating factor of the misconduct but is not an essential ingredient of proving the allegation.

2. The allegation against the Second Respondent only is that, while acting as a solicitor at the Firm, and in respect of a complaint made by Client A to the Legal Ombudsman:

Between around 29 July 2017 and 30 January 2020, the Second Respondent created an attendance note of a meeting with Client A which was false and misleading to the extent it suggested that the costs of the tribunal case were discussed during that meeting and, in doing so:

2.1. Breached either or both of Principles 2 and 6 of the SRA Principles 2011.

2.2. Acted dishonestly. Dishonesty is alleged as an aggravating factor of the misconduct but is not an essential ingredient of proving the allegation.

2.3. To the extent the conduct took place on or after 25 November 2019, breached all or any of Principles 2, 4 and 5 of the SRA Principles 2019.

3. The allegation against the First Respondent only is that, while acting as a solicitor at, and as Manager and Owner of, the Firm:

The First Respondent has failed to cooperate with the SRA by failing to provide further information, documentation and explanations requested in:

3.1. A letter from Capsticks Solicitors ("Capsticks"), on behalf of the SRA dated 21 August 2023.

3.2. A Notice under section 44B of the Solicitors Act 1974 dated 5 October 2023.

In failing to cooperate, the First Respondent:

3.3. Breached both or either paragraph 7.3 and 7.4 of the SRA code of Conduct for Solicitors, RELs and RFLs.

3.4. Breached Principle 2 of the SRA Principles 2019.

Executive Summary

4. Client A instructed Riverbrooke Solicitors ("the Firm") in an Employment Tribunal claim against her former employer. The Firm's client care letter, signed by the Second Respondent, identified the First Respondent as the Matter Partner and the Second Respondent as the Matter Manager. It estimated costs at £10,000 if fully contested, or £6,000 plus VAT if settled before the final hearing and stated that updates would be provided every two months if the estimate was exceeded.

5. On 29 June 2017, the Second Respondent visited Client A at home. Her attendance note recorded that the purpose was to review the trial bundle and that Client A was informed costs had exceeded £30,000. Client A succeeded in her claims for unfair dismissal and disability discrimination. A remedy hearing was listed for 7 –8 June 2018.

6. According to the Applicant's Rule 12 Statement, on the first day of the remedy hearing the First Respondent informed Client A that a settlement offer of £360,000 had been made by her employer, which she declined. Client A alleged that it was at that point that she was told the Firm's costs were £85,000.

7. On 30 July 2018, Client A wrote to the Firm complaining that the costs far exceeded the £10,000 estimate and requested a breakdown. She subsequently terminated the Firm's retainer.

8. The Firm subsequently issued a detailed bill claiming £85,573.50 plus VAT and disbursements, totalling £122,240.20. A costs hearing was held on 22 January 2019, but no costs were awarded. On the morning of the hearing, the Second Respondent wrote to Client A informing her that she remained liable for the Firm's costs despite the retainer having been terminated.

9. Following a complaint from Client A, the Legal Ombudsman confirmed an agreed outcome on 18 February 2020 under which the Firm would issue a final bill of £10,000 plus VAT and disbursements. The Ombudsman referred the matter to the SRA for investigation.

10. The SRA subsequently referred the matter to the Tribunal, alleging that both Respondents prepared and delivered a grossly inflated bill of costs. It further alleged that the Second Respondent fabricated the attendance note dated 29 July 2017, and that the First Respondent failed to cooperate with the investigation by not providing information when requested.

11. Both Respondents denied the joint allegation, and each denied the separate allegation made against them. They asserted that the bill was based on genuine time records and substantial work done, and that Client A was orally updated on escalating costs. The First Respondent denied failing to cooperate, stating that all requested information was eventually provided and that delays were due to procedural misunderstandings. The Second Respondent denied fabricating the attendance note, stating it was typed contemporaneously after handwritten notes were damaged by rain.

12. At the conclusion of the hearing, the Tribunal found the joint allegation (Allegation 1) not proved against either Respondent. In relation to Allegation 2, brought solely against the Second Respondent, the Tribunal found that allegation proved and determined that the Second Respondent thereby breached the principles of integrity, honesty, and the obligation to uphold public trust. Allegation 3, brought solely against the First Respondent, was found proved, and the First Respondent was accordingly found to be in breach of paragraphs 7.3 and 7.4 of the Code of Conduct for Solicitors, RELs and RFLs.

Sanction

13. The First Respondent

13.1 The Tribunal imposed a reprimand on the First Respondent.

14. The Second Respondent

14.1 The Tribunal imposed a suspension on the Second Respondent for a period of two years.

The Tribunal's reasons on Sanction can be found [here]

Documents

15. The Tribunal considered all of the documents in the case which included:

(a) The Applicant's Rule 12 Statement dated 4 December 2023 and Exhibit Bundle HPW1.

(b) Respondents' Answer dated 8 February 2024.

(c) The First Respondent's Witness Statements dated 7 May 2024, and her Third Witness Statement dated 12 June 2024.

(d) The Second Respondent's written representations to the SRA dated 1 June 2023.

(e) The Second Respondent's Witness Statement dated 6 May 2024.

(f) The First Respondent's Application to Strikeout dated 5 June 2024; and

(g) The SRA's Response to the First Respondent's Application to Strikeout dated 20 January 2025.

Preliminary Matters

16. Application for Anonymisation by the Applicant

16.1 The Applicant applied for the witness, a former client of the Firm, to be anonymised as "Client A" in order to preserve legal professional privilege. The application was not

opposed and was granted by the Tribunal in accordance with the guidance in *Solicitors Regulation Authority v Williams* [2023] EWHC 2151 (Admin).

17. Applications to Admit Late Evidence and Witness Statements

17.1 On the first day of the hearing, the Applicant sought to admit two items of late evidence:

(a) an email dated 31 January 2025 from an employee of His Majesty's Courts and Tribunals Service ("HMCTS") regarding Employment Tribunal practice on panel composition; and

(b) a witness statement dated 16 May 2023 from Ms Kehinde Akintunde, who assisted Client A in her role as a trade union representative.

17.2 The Tribunal refused both applications. While Rule 27(2) of the Solicitors Disciplinary Proceedings Rules 2019 ("SDPR 2019") permits the admission of hearsay, and section 1 of the Civil Evidence Act 1995 provides that hearsay shall not be excluded solely on that basis, the Tribunal was not satisfied that the HMCTS email was reliable or that the author's role was sufficiently clear. The Tribunal also declined to admit the Akintunde statement, noting that its late service would have required an adjournment and was inconsistent with the overriding objective of efficient case management.

18. The First Respondent's Application for Further Disclosure

18.1 The First Respondent applied for further disclosure, seeking documents including correspondence with the Applicant's expert, call records with counsel, and any notice relating to Allegation 3. The Applicant opposed the application, submitting that its disclosure obligations had been met and any further material was either irrelevant under Rule 26 of the SDPR 2019 or already in the First Respondent's possession.

18.2 The Tribunal considered Rule 26(4) of the SDPR 2019 and concluded that the Respondents had not demonstrated relevance or necessity. The application was therefore refused.

19. Application for the Strike Out of Allegation 3

19.1 The First Respondent applied to strike out Allegation 3 of the Rule 12 Statement, arguing procedural irregularity and abuse of process. She submitted that the Applicant failed to give notice of the allegation, invite representations, or notify her of any Authorised Decision Maker's ("ADM's") referral decision, and contended that the same facts had already been considered when her COLP/COFA status was reviewed.

19.2 The Applicant opposed the application, submitting that no separate notice was required because the allegation arose from an existing investigation and referral. It argued that Rule 6.2 of the Regulatory and Disciplinary Procedure Rules 2019 ("RDPR 2019") permits post-referral investigation and the issuing of a section 44B Solicitors Act 1974 Notice.

19.3 The application was refused. The Tribunal concluded that there had been no procedural irregularity. Rule 6.2 of the RDPR 2019 permits investigation post-referral, and the

ADM's decision on COLP/COFA status did not preclude referral to the Tribunal. Even if an irregularity had been established, the threshold for abuse of process was not met, as no prejudice was shown and a fair hearing remained possible.

Factual Background

20. The First Respondent

20.1 The First Respondent was admitted as a solicitor on 16 January 2006. She is the manager and owner of the Firm, which has been a recognised body since 1 November 2011.

20.2 She has a current Practising Certificate free of conditions.

21. The Second Respondent

21.1 The Second Respondent was admitted as a solicitor on 1 April 2009. From 1 June 2017 to 30 September 2020, she was engaged by the Firm as a self-employed consultant.

21.2 The Second Respondent no longer holds a Practising Certificate. She remains on the Roll.

Witnesses

22. The written and oral evidence of witnesses is quoted or summarised in the Findings of Fact and Law below. The evidence referred to is that which was relevant to the findings of the Tribunal, and to facts or issues in dispute between the parties. The following witnesses gave oral evidence:

(a) Client A – called by the Applicant.
(b) Jon Williams – called by the Applicant; and
(c) Jill Paveley – called by the Respondents.

Findings of Fact and Law

23. The Applicant was required by Rule 5 of The SDPR 2019 to prove the allegations to the standard applicable in civil proceedings (on the balance of probabilities). The Tribunal had due regard to its statutory duty, under section 6 of the Human Rights Act 1998.

24. For the avoidance of doubt, the Tribunal read all of the documents in the case and made notes of the oral evidence given. The absence of any reference to particular evidence should not be taken as an indication that the Tribunal did not read, hear or consider that evidence.

25. Following the close of the Applicant's case, the Respondents made submissions of no case to answer. The First Respondent applied in relation to Allegation 3, and both Respondents made a joint submission in relation to Allegation 1. The Tribunal heard and considered the submissions but determined that neither limb of the test in *R v*

Galbraith [1981] 1 WLR 1039 was met. The applications were dismissed and the hearing proceeded.

26. With reference to its consideration of integrity, the Tribunal had regards to *Wingate v SRA* [2018] EWCA Civ 366.

27. In its determination of the issue of dishonesty the Tribunal the considered the test set out at paragraph 74 of *Ivey v Genting Casinos (UK) Ltd t/a Crockfords* [2017] UKSC 67.

28. **Allegation 1: Between around June 2018 and 8 August 2018, the First Respondent and the Second Respondent prepared and/or caused to be prepared a grossly inflated bill of costs:**

The Applicant's Case Against the First Respondent

28.1 The Applicant's case in respect of this allegation is set out in paragraphs 5–46 of the Applicant's Rule 12 Statement which is available [here].

The Applicant's Case Against the Second Respondent

28.2 The Applicant's case in respect of this allegation is set out in paragraphs 6–46 of the Rule 12 Statement.

The First Respondent's Case

28.3 The First Respondent's position on Allegation 1 is set out in the Respondent's Answer dated 8 February 2024 which is available [here].

28.4 In addition, the First Respondent gave evidence during the hearing. In summary she stated the following:

(a) She confirmed that she was the Matter Partner with oversight responsibility. She further accepted that she approved the Client Care Letter ("CCL") dated 23 May 2017, reviewing and commenting on the draft before approving it.

(b) She stated that the estimate was indicative only and not a fixed fee. She emphasized that the CCL disclosed hourly rates and promised that the client would be updated if costs were likely to exceed the estimate.

(c) She explained that the Firm did not stop work to recalculate costs before sending the CCL because the priority was meeting Tribunal deadlines and denied having any conversation with the Second Respondent about the level of time spent. She confirmed that she was not aware of the exact hours recorded at that stage.

(d) The First Respondent accepted that she had responsibility for any bill issued by the firm, stating that her role was to check the bill against her own work and confirm with the fee earner that it reflected actual work done. She rejected the suggestion that the Bill of Costs ("BOC") was inflated or fabricated and said that, if anything, not all legitimate costs were included.

The Second Respondent's Case

28.5 In respect of Allegation 1, The Second Respondent's position was set out in the Respondents' Answer.

28.6 The Second Respondent gave oral evidence, which may be summarised as follows:

(a) She accepted that both the First Respondent and herself were responsible for preparing the BOC knowing that it could be relied upon by the Tribunal and used to recover costs.

(b) She confirmed that she had main conduct of the matter and that her involvement began before 29 April 2017, having spoken to the client and received documents on 26 April. She stated that as a fee earner, she was entitled to a percentage of client fees.

(c) She explained that when the CCL was issued on 23 May 2017, the Firm had only some documents, with further batches provided later. She denied relying solely on Client A's handwritten list and said she compiled her own comprehensive list. She accepted that some work had been done before the Firm's engagement but maintained that draft witness statements were incomplete and required substantial review and formatting.

(d) She stated that she had not billed time spent on self-study, such as reviewing caselaw and statutes, and excluded missing attendance notes. She accepted that some tasks took longer due to inexperience but maintained she exercised judgment in omitting work she considered non-chargeable.

(e) She agreed that her initial draft of the CCL omitted hourly rates or an overall estimate. She said it reflected preliminary thoughts.

(f) She agreed the final CCL of 23 May 2017 gave overall estimates and promised written updates if exceeded. She added that updates were given orally because the client disliked written updates.

(g) When questioned about discrepancies between time recorded in her Time Tracking Log (TTL) and the hours claimed in the BOC, she stated that:

(i) Despite the fact that, for the period 30 April to 10 May 2017, the TTL recorded 103.2 hours whereas Part A of the BOC claimed 172 hours, she stated that the latter figure better reflected the work done. She acknowledged poor timekeeping and accepted some inaccuracies but denied any systemic exaggeration.

(ii) She disagreed with Mr Williams' recalculation of costs and his conclusion that the bill was inflated by about £36,000, maintaining that his analysis relied on flawed assumptions and exclusions. She accepted a variance between the TTL and the BOC but stood by the BOC figure.

(iii) Mr Williams' methodology failed to account for the complexity and volume of the case and excluded significant elements of work.

(h) The Firm had calculated costs before the substantive hearing and the figure used in negotiations was not arbitrary. While her time recording was poor and later ordered using the trial bundle, she maintained there was an evidence-based method. She denied that later entries showed fabrication, maintaining the BOC reflected the case's complexity and volume.

The Tribunal's Findings

28.7 On the evidence, the Tribunal found to the required standard that both Respondents prepared and/or caused the bill to be prepared. The Second Respondent had main conduct of the matter and accepted responsibility for the content and presentation of the bill. The First Respondent was the Matter Partner with oversight: she approved the CCL, accepted responsibility for bills issued by the Firm, checked the bill against her own work and satisfied herself that the fee earner agreed it reflected the work done on the matter herself during the later phase.

28.8 Therefore, the only live issue for the Tribunal was whether the bill was grossly inflated.

The Tribunal's approach to the core question

28.9 The Tribunal's analysis of gross inflation turned principally on the weight to be given to the Applicant's expert, Mr Williams, and his file-based recalculation, and on whether the Respondents' explanations (complexity, iterative review, and initial "getting-up-to-speed" tasks) adequately accounted for the difference between Mr Williams' assessment and the total claimed in the BOC. The Tribunal also considered the parties' submissions on the unreliability of the Time Tracking Logs (TTLs), the ordering of entries, the timing of disclosure, the estimate given in the CCL and the subsequent communications. Those matters were evaluated as context; they were not determinative of gross inflation on their own.

Mr Williams' file-based recalculation

28.10 Mr Williams' second report was prepared on the basis of a substantially enlarged file. He expressly disregarded the TTLs as unreliable and undertook a file-based costing, allowing 208.9 hours in total. Applying guideline hourly rates produced £45,380.20; applying the Firm's CCL rates produced £49,352.80. This analysis demonstrated a significant variance when set against the bill total of £85,573.50 and required careful explanation.

Assessment of Mr Williams' evidence

28.11 The Tribunal regarded Mr Williams as a credible and careful witness. His methodology was transparent. He identified what he could and could not allow by reference to the papers on the file, and he was explicit that he had excluded time that he considered duplicative or insufficiently evidenced. That said, the Tribunal recognised limitations that required caution in reaching a dispositive conclusion solely from his figures. The exercise was constrained by incomplete contemporaneous records; it necessarily excluded categories of iterative work and initial "getting up to speed" time claimed by the Respondents; and while Mr Williams had extensive experience as a costs lawyer in civil matters and had historically dealt with employment tribunal costings, his

recent experience of Employment Tribunal litigation was limited, and he had never acted as a litigator in such proceedings. This—while not determinative—tempered the force of some opinions touching Employment Tribunal case handling (such as whether supervisory reading of a reserved judgment was unnecessary). In the Tribunal's evaluation, Mr Williams' evidence carried significant but not conclusive weight.

Assessment of Ms Paveley's evidence

28.12 The Tribunal found Ms Paveley to be compelling in demeanour and clear as to the basis of her work. However, her assessment was produced on a solicitor/own-client basis, did not apply a line-by-line reasonableness filter, and (by her account) relied upon the TTLs where attendance notes were absent. The Tribunal also noted that her experience of Employment Tribunal costings was extremely limited, which—while not determinative—was a factor in the weight accorded to her opinions. Given the Tribunal's findings as to the unreliability of the TTLs as contemporaneous records, the Tribunal accorded limited weight to Ms Paveley's figures for the purpose of deciding whether the inter partes bill issued on 8 August 2018 was grossly inflated.

Client care letter estimate and communications

28.13 The CCL dated 23 May 2017 gave estimates of £6,000 if settled and £10,000 if contested and promised written updates if exceeded. The Tribunal accepted that substantial initial work was undertaken before the Letter was dispatched and acknowledged that there was no documentary evidence of written updates evidencing cost escalation. This was unsatisfactory. However, the issue to be determined was not whether communications met best practice, but whether the bill was grossly inflated. The estimate and the lack of written updates were contextual and did not, without more, establish gross inflation.

Recording and ordering of work; timing issues

28.14 The Tribunal found that the TTLs were not reliable contemporaneous records. The Second Respondent accepted poor timekeeping and a specific inaccuracy (for example, an entry of 1.4 hours for a one-page GP letter that should have been about 20 minutes), and she described later ordering of entries to align with the bundle index for consistency. The Tribunal considered the Applicant's submission that some entries implied work on documents before their receipt (e.g., trial-bundle items), and the Respondents' position that the later ordering reflected administrative consistency rather than fabrication. On the material available, the Tribunal was not satisfied, on the balance of probabilities, that the bill recorded chargeable work on documents not then in the Firm's possession, as opposed to poorly described or retrospectively ordered entries. These deficiencies undermined confidence in the precision of the recorded time, but they did not, without more, prove gross inflation.

Overall evaluation of the variance

28.15 The Tribunal considered the £36,000 difference between Mr Williams' file-based figure at the Firm's rates and the bill. In light of:

(i) the accepted recording shortcomings.

(ii) the complexity and iterative review evidenced on the file, including initial assimilation of a large, document-heavy case in circumstances of imperfect time capture; and

(iii) the limitations and exclusions inherent in Mr Williams' methodology,

28.16 The Tribunal was not satisfied, on the balance of probabilities, that the bill was grossly inflated.

Specific findings in respect of the First Respondent

28.17 The Tribunal found that the First Respondent, as the Matter Partner, prepared and/or caused the bill to be prepared in a supervisory and approving role and undertook some work herself. Her attempts to distance herself from responsibility for the bill were unpersuasive given her role and the admissions made. Explanations for the persistence of a low estimate despite intensive early work, and the reliance on absence of written updates, were also unsatisfactory. Nevertheless, for the reasons set out above, those features did not, when weighed against the expert evidence and the accepted recording shortcomings, prove that the bill prepared was grossly inflated.

Specific findings in respect of the Second Respondent

28.18 The Tribunal accepted that the Second Respondent undertook substantial work, and aspects of her evidence were candid (including admissions about poor timekeeping and the specific GP-letter error). Certain explanations—particularly as to retrospective ordering and the limited documentary updating—were unattractive, and the Tribunal considered her time recording to have been imprecise. Those matters warranted close scrutiny of the bill but taken with the Tribunal's assessment of the expert evidence, did not establish gross inflation to the requisite standard.

28.19 Accordingly, given that Allegation 1 was not proved against either Respondent, the alleged breaches of SRA Principles and the allegation of dishonesty did not fall to be considered.

29. **Allegation 2: Between around 29 July 2017 and 30 January 2020, the Second Respondent created an attendance note of a meeting with Client A which was false and misleading to the extent it suggested that the costs of the tribunal case were discussed during that meeting.**

The Applicant's Case Against the Second Respondent

29.1 The Applicant's case with regards to this allegation is set out in the out in the Rule 12 Statement within Paragraphs 47-54; 55-63 and 89-91.

The Respondent's Case

29.2 In respect of Allegation 2, the Second Respondent's position is set out in the Respondents' Answer which can be accessed [here].

29.3 The Second Respondent gave oral evidence, the summary of which is set out as follows:

(a) She confirmed her attendance note dated 29 July 2017, recorded that she told Client A "we were definitely in above £30,000 in terms of our costs" and that the client acknowledged the Firm had put in a lot of work.

(b) She explained that the typed note was produced because her original handwritten note became illegible after getting wet in the rain. She copied what she could still make out and later typed it up but could not verify metadata because the laptop had been disposed of.

(c) She accepted that handwritten notes for 28 and 29 July 2017 existed but said these were incomplete drafts. She maintained that the typed note was based on her original notes and that all versions were included in the bundle.

(d) She acknowledged that handwritten notes referred to "escalating costs" but not £30,000. She said differences were due to combining drafts and denied fabrication.

(e) When asked if the typed note was created to justify costs during the Ombudsman review, she denied this, stating that if she intended to fabricate, she would have produced a single consistent version. She said she included all notes to be transparent.

(f) She referred to correspondence in which Client A said, "the costs will all come back", which she took to mean the client understood recoverability and was not unduly anxious about costs, making fabrication unnecessary.

(g) Asked why the note was not mentioned in response to Client A's complaint, she said the client disengaged from the process and maintained that this omission did not indicate fabrication.

(h) She explained that the note referred to Judge Warren and the panel composition because counsel had mentioned this, and said the detail was included as part of the cultural advice to reassure the client, not added later.

<u>The Tribunal's Findings</u>

Assessment of Client A's evidence

29.4 In relation to the issue of costs estimates and whether costs were discussed at the meeting on 29 July 2017, the Tribunal found Client A's evidence that costs were not discussed on that occasion to be clear, consistent, and credible.

Documentary conflict and the explanation offered

29.5 The Tribunal noted a clear conflict between the documentary evidence provided by the Second Respondent. She relied on a typed attendance note which recorded that she told Client A that "we were definitely in above £30,000 in terms of our costs". The Second Respondent stated that this typed note was created contemporaneously from a

handwritten note that had been damaged by rain. However, the handwritten attendance note dated 29 July 2017 did not record any discussion of costs figures, and a handwritten telephone attendance note dated 28 July 2017, referring only to "escalating costs", pre-dated the meeting in question. The Tribunal found that the typed note therefore introduced a material addition — the reference to costs being "definitely in above £30,000" — which did not appear in any contemporaneous handwritten record and concluded that it had been created at a later date for the purpose of establishing that such a discussion had taken place when it had not.

Inconsistency with subsequent correspondence

29.6 The Tribunal also considered the Firm's email of 11 August 2017, to Client A which requested payment on account and repeated the original estimate of £6,000–£10,000 from the Client Care Letter. The Tribunal rejected the Second Respondent's explanation that this was sent in error as a "holding position". It was inconceivable that such an email would have been sent less than two weeks after the meeting where Client A had been told and had accepted that costs incurred by her solicitors were already above £30,000.

Conclusion

29.7 The Tribunal was satisfied, on the balance of probabilities, that the typed attendance note was false and misleading to the extent that it suggested that costs of £30,000 had been discussed at the meeting on 29 July 2017, when they had not.

29.8 The Tribunal found that the typed attendance note was not created contemporaneously with the meeting on 29 July 2017 but at a later date. On the documentary record, it was most probably created in response to the Legal Ombudsman's request for documents on the 19 December 2019 and before the Firm's substantive response on 24 January 2020.

29.9 Accordingly, the Tribunal found Allegation 2 proved against the Second Respondent to the requisite standard.

Breaches

29.10 As a consequence of the Tribunal's findings in respect of Allegation 2 the Tribunal found the Second Respondent to be in breach of the following:

- **Principle 2 of the SRA Principles 2019** (failing to uphold public trust and confidence)

- **Principle 5 of the SRA Principles 2019** (failing to act with integrity).

Principle 4 of the SRA Principles 2019 (Honesty)

29.11 The Tribunal applied the test outlined in *Ivey v Genting Casinos (UK) Ltd t/a Crockfords* [2017] UKSC 67 and found that in response to the enquiry made of the firm by the Legal Ombudsman ("LeO"):

(a) when the Firm submitted the typed attendance note dated 29 July 2017, the Second Respondent knew or believed that:

(i) the attendance note provided to the LeO was not contemporaneous.

(ii) the attendance note contained costs information purporting to have been discussed at the meeting which had not been discussed.

(b) ordinary decent people would regard the Respondent's conduct in this regard as being dishonest.

30. **Allegation 3: The First Respondent failed to cooperate with the SRA by failing to provide further information, documentation and explanations requested in:**

(a) A letter from Capsticks Solicitors ("Capsticks") on behalf of the SRA dated 21 August 2023.

(b) A Notice under section 44B of the Solicitors Act 1974 dated 5 October 2023.

The Applicant's Case Against the First Respondent

30.1 The Applicant's case against the First Respondent in respect of Allegation 3 is set out in the Rule 12 Statement**.** The Applicant's Rule 12 Statement can be accessed [here].

The Respondent's Case in Respect of Allegation 3

30.2 The First Respondent's position in relation to the Allegation is set out in the Respondents' Answer to the Rule 12 Statement dated 8 February 2024, which can be accessed [here].

30.3 In addition, the Respondent gave oral evidence which is summarised as follows:

(a) The First Respondent accepted the chronology of correspondence set out in the Rule 12 Statement which included the letter of request, reminders, and the s.44B Solicitors Act 1974 Notice requiring production of information by 12 October 2023.

(b) She also accepted that she did not provide a substantive response until 18 January 2024, but she said she had not ignored the Correspondence and intended to respond once she became aware of the request.

(c) The First Respondent stated that she only became aware of the correspondence in mid-September after recovering an email from her email spam folder. She said she contacted Capsticks for accessible copies of attachments and accepted there was a delay thereafter but denied that this amounted to non-cooperation. She explained that she was dealing with other SRA matters and that one requested item required input from the Second Respondent.

(d) The First Respondent accepted that she did not comply with the deadline set out in the s.44B Notice but said the delay was not intentional. She referred to pressures

during that period and noted that the internal adjudicator later concluded her conduct did not amount to non-cooperation. She rejected the suggestion that she only responded because of the COLP/COFA review.

(e) She denied deliberately choosing not to respond or adopting a view that the SRA's requests were ultra vires. She said any reference to that term originated from counsel and reflected legal advice. Her understanding was that disclosure would ordinarily be directed through Tribunal case management once a matter was referred. She reiterated that she engaged with Capsticks and ultimately provided the requested information.

The Findings of the Tribunal

30.4 The Tribunal noted that the First Respondent admitted to the delay in responding and also considered the explanation offered. It then came to the following conclusions:

(a) The First Respondent's delay in providing a response to the original request led to Capsticks serving the Notice under s.44B of the Solicitors Act 1974.

(b) The delay of almost three months in responding to either the request or the Notice was prolonged and significant particularly given the nature of the requests and the requirement of the Respondent's professional obligation to cooperate with the regulator.

(c) The Respondent had adequate opportunity to respond to both the letter and the notice once she became aware but failed to do so.

30.5 Accordingly, the Tribunal was satisfied that the delay amounted to a failure to cooperate with the regulator within the period alleged.

Breaches

30.6 Having found the factual matrix of Allegation 3 proved, the Tribunal found the following breaches proved to the requisite standard:

- **Paragraphs 7.3 and 7.4 of the SRA Code of Conduct** (failing to cooperate with the regulator investigating concerns in relation to legal services and failing to respond promptly to the regulator respectively)

- **Principle 2 of the SRA Principles 2019** (failing to act in a way that upholds public trust and confidence in the solicitor's profession).

Previous Disciplinary Matters

31. The First Respondent has an unblemished regulatory record.

32. The Second Respondent has an unblemished regulatory record.

Mitigation

33. The First Respondent

33.1 The First Respondent raised the following in support of her mitigation:

(a) The delay in responding to the SRA's request occurred during a period when she was managing multiple simultaneous SRA investigations, urgent client litigation, and personal health and family pressures. Although Capsticks' letter was dated 21 August 2023, she only became aware of it on 14 September 2023 after locating it in her spam folder. Any delay in responding, she said, had not been deliberate or intentional.

(b) The initial request from Capsticks sought a telephone attendance note, a document which did not exist because the meeting in question had taken place in person. Once Capsticks clarified on 22 January 2024 that they were in fact requesting the attendance note from 29 July 2017, she promptly supplied it. She further noted that this document had already been provided to the SRA during the original investigation in June 2020, a fact reflected in paragraph 52 of the Applicant's Rule 12 Statement.

(c) As the document sought had already been held by the SRA since 2020, the current proceedings were not delayed as a result. She apologised for the lapse, describing it as an isolated oversight in the context of unusually heavy demands on her time, rather than any refusal or intention not to cooperate.

(d) She was dealing concurrently with several other SRA matters over the same period, three of which concluded without adverse findings. In those investigations, she was found to have cooperated fully, and one concluded with advice only. She relied on these outcomes as demonstrating that the delay in this case was an isolated departure from her usual approach to dealing with the regulator.

(e) Several experienced professionals and long-standing acquaintances provided testimonials for purposes of the hearing. Karl King, a barrister at Gatehouse Chambers, stated that he had worked with her on High Court and County Court matters since 2018/2019 and found her focused, conscientious, and dependable. Marcia Van-Loo, a solicitor with approximately 25 years' PQE who acted as opposing solicitor in the underlying Employment Tribunal matter, stated that she found the First Respondent entirely professional, straightforward, and with no reason ever to doubt her honesty or integrity. The Tribunal also received further references from two individuals who had each known her for over two decades: John Okonkwo, a cyber-security and data protection consultant, who described her as reliable, honest and consistently trustworthy; and Dibugwu Ogbonnaya, a former colleague who worked with her at the Firm between 2011 and 2014 and attested to her integrity, reliability and strong ethical standards, stating he had never observed conduct inconsistent with professional propriety.

34. The Second Respondent

34.1 The following matters were raised on behalf of the Second Respondent in mitigation:

(a) She accepted that, on the documentary evidence before the Tribunal, the finding made was open to it. She acknowledged the importance of candour and expressed a wish to be straightforward in accepting what the documents showed, while recognising the difficulty posed by her personal recollection. However, she maintained that her recollection was that she did discuss costs with Client A during the attendance in question.

(b) She pointed to admissions she made during the hearing regarding shortcomings in her administrative practices, including time-recording and note-taking, characterising them as areas in which she recognised she "could have been more careful". She submitted that her failure to preserve or reconstruct the handwritten attendance note with greater care reflected inexperience and workload at the time, rather than any intention to mislead.

(c) She invited the Tribunal to consider her insight, remorse, and the changes she said she had already implemented in her practice. These included stricter approaches to written updates, documenting client meetings, setting reminders, taking contemporaneous notes in bound notebooks rather than loose sheets, and improving the clarity and implementation of client care communications. She submitted that these demonstrated her commitment to avoiding any repetition of the failings identified.

(d) She relied upon a series of personal and professional character references attesting to her integrity, conscientiousness, and reliability. These included references from long-standing colleagues, academics and friends who had known her for periods ranging from thirteen to over twenty-five years. Mr Edet Umoren, an IT Security Consultant, described her as consistently demonstrating exceptional integrity, honesty, transparency, and strong ethical values. Mr Kola Alapinni, a barrister and solicitor of the Supreme Court of Nigeria, attested to her impeccable character, describing her as forthright, loyal, and dependable. Mr Gbolahan Olúkáyọ̀dé Aláká stated that she demonstrated high integrity, professionalism, and strong moral principles. Professor Sarah Lauwo, who had known her for nearly two decades through academic and professional work, described her as reliable, honest, conscientious, and committed to ethical standards. A further personal reference from Mr Anthony Adeyemi-Ejeye described her as reliable, considerate, and straightforward, trusted with sensitive information and consistently supportive of others. She relied on these testimonials as evidence that the conduct found proved was out of character.

Sanction

35. The Tribunal referred to its *Guidance Note on Sanctions* (11th Edition, February 2025) and adopted the approach set out in *Fuglers and others v SRA* [2014] EWHC 179 (Admin). In determining the appropriate sanction, the Tribunal assessed the culpability and harm identified, together with the relevant aggravating and mitigating factors. The Tribunal applied the required "bottom-up" approach to each Respondent separately.

36. The First Respondent

36.1 The Tribunal assessed the First Respondent's culpability as low. Although the delay in responding to the SRA arose at a time when she was managing competing professional pressures, the Tribunal noted that her responses suggested some frustration or resistance, rather than timely engagement, and this was reflected in both her oral and written evidence. There was no evidence of deliberate obstruction, but as a senior solicitor and manager she bore direct responsibility for ensuring regulatory correspondence was addressed promptly. Her failure to do so represented a lapse in professional judgment rather than any intentional decision not to cooperate.

36.2 The Tribunal found no direct harm to the SRA's investigation or to any client, as the document ultimately sought had already been supplied during the earlier investigation and the delay did not materially impede the progress of these proceedings. However, the Tribunal accepted that there was intangible harm to the reputation of the profession, as the public is entitled to expect solicitors—particularly senior managers—to engage promptly and transparently with their regulator. The delay was not short, occurring over several reminders, and in relation to this specific incident the Tribunal considered that the First Respondent demonstrated only limited insight into the importance of timely cooperation, notwithstanding the more general insight she sought to rely upon in mitigation.

36.3 In considering aggravating and mitigating factors, the Tribunal noted that the conduct occurred over a significant period and the First Respondent ought to have known the importance of responding promptly to repeated regulatory requests. In mitigation, it took into account her unblemished career, the absence of any previous disciplinary findings, her acknowledgement of the Tribunal's decision, and her indications of remorse. She emphasised that this was an isolated lapse in an otherwise compliant regulatory history, and the Tribunal accepted that this was the case.

36.4 Applying the bottom-up approach, the Tribunal concluded that the misconduct, while unacceptable, fell at the lowest end of the spectrum for failures to cooperate. A financial penalty was considered disproportionate in light of the low culpability, low level of harm, and the isolated nature of the breach. The Tribunal therefore determined that a reprimand was the appropriate and proportionate sanction to mark the seriousness of the misconduct and to uphold public confidence in the profession.

37. The Second Respondent

37.1 The Tribunal considered whether the public interest and the maintenance of confidence in the profession required the normal and necessary sanction of strike off in light of the finding of dishonesty. It reminded itself that strike off is the usual outcome unless exceptional circumstances make such a sanction disproportionate. In assessing whether such circumstances existed, the Tribunal considered the relevant guidance in *SRA v Sharma* [2010] EWHC 2022 (Admin) at [13], *SRA v Sovani Romana James* [2018] EWHC 3058 (Admin) at [117] and *SRA v Imran* [2015] EWHC (Admin) at [24], identifying the factors to be considered including the nature, scope and extent of the dishonesty, whether it was momentary or prolonged, whether it was motivated by financial gain, and whether it caused harm.

37.2 The Tribunal had found that the Second Respondent's dishonesty was confined to a single entry within a single attendance note. Although serious, it did not form part of a wider course of conduct. The Tribunal accepted that the dishonesty occurred in the context of her first significant litigated matter in a firm environment, at a time when she lacked experience in costs management and professional record-keeping. The Tribunal concluded that the motivation was not a calculated attempt to obtain financial benefit but arose from the Respondent feeling under pressure to justify substantial costs incurred and attempting to retrospectively create an audit trail of a discussion that had not taken place. This, while dishonest, was influenced by inexperience and the unusual contextual pressures of the case rather than personal gain.

37.3 The Tribunal also took into account that the altered note did not result in direct financial loss to Client A and that the Respondent did not seek to obtain money to which she was not entitled. The dishonesty did, however, involve altering an important contemporaneous record and subsequently allowing it to be relied upon during the LeO's investigation. The Tribunal regarded this as causing a high degree of harm to the integrity of the regulatory process and to the expectation that solicitors will maintain accurate records. Balancing this against her previously unblemished career, the isolated nature of the misconduct, the absence of prior disciplinary findings, and the limited though not insignificant insight she demonstrated, the Tribunal considered carefully whether this case fell within the small residual category identified in *Sharma* in which strike off would be disproportionate.

37.4 The Tribunal concluded that, when looked at holistically, this case fell within the small residual category in which striking the Respondent off the Roll would be disproportionate. The combination of her inexperience at the time — this being the first litigated case she had undertaken within a firm, having come into legal practice via an academic route — the isolated nature of the dishonesty, the absence of financial motivation, the lack of direct client loss, and her previously unblemished record amounted, when taken together, to exceptional circumstances. The Tribunal was satisfied that the protection of the public and the maintenance of confidence in the profession could be achieved by a substantial period of suspension.

Costs

35. The Tribunal considered the Applicant's application for its costs pursuant to Rule 43 of the Solicitors (Disciplinary Proceedings) Rules 2019 and the accompanying schedule of costs. Ms Culleton, on behalf of the Applicant, sought costs in the sum of £137,773. Submissions were made by both Respondents opposing the application, including arguments that the majority of the costs related to Allegation 1, which had not been proved, and the First Respondent's application for wasted costs arising from the Applicant's replies to the First Respondent's closing submissions.

36. The Tribunal rejected the First Respondent's contention that Allegation 1 had been improperly brought or that the proceedings were fundamentally flawed. It further rejected the wasted-costs application, finding no improper, unreasonable, or negligent conduct on the part of the Applicant's representatives. In reaching those conclusions the Tribunal was mindful of the need for caution in making adverse costs orders against a regulator as articulated in *Baxendale-Walker v The Law Society* [2007] EWCA Civ

233 and *SRA* v *Hon-Ying Amie Tsang* [2024] EWHC 1150 and the importance of avoiding any discouragement of properly brought regulatory proceedings.

37. The Tribunal accepted the Applicant's submission that the proceedings, taken as a whole, had been properly brought, that Allegations 2 and 3 were rightly pursued, and that the Applicant was entitled to seek its costs.

38. In determining the quantum of any order, the Tribunal had regard to the relevant factors set out in Rule 43(4) of the Solicitors (Disciplinary Proceedings) Rules 2019, including proportionality, the overall length of the proceedings, the detailed work undertaken, and the submissions concerning the Respondents' means. The Tribunal also took into account that each Respondent was found to have committed professional misconduct and that their conduct contributed to the length and complexity of the proceedings. In assessing that question, the Tribunal was mindful of issues of duplication arising from the number of fee earners instructed on behalf of the Applicant and from the change of counsel after 11 February 2025, which gave rise to a degree of repetition. Those factors were of significance in the Tribunal's evaluation of the overall level of costs claimed.

39. Taking all relevant matters into account inclusive of the means of each of the Respondents, the Tribunal considered that a reduced and fixed amount of costs was appropriate. It therefore ordered that each Respondent pay costs in the sum of £15,000, such sum being reasonable and proportionate in all the circumstances.

Statement of Full Order

40. The First Respondent

40.1 The Tribunal ORDERED that the Respondent CHINWE UZO CHIKWENDU, solicitor, be REPRIMANDED and it further Ordered that she do pay the costs of and incidental to this application and enquiry fixed in the sum of £15,000.00.

41. The Second Respondent

41.1 The Tribunal ORDERED that the Respondent, UNDIGA EMUEKPERE**,** solicitor, be SUSPENDED from practice as a solicitor for the period of 2 Years, to commence on the 13th day of March 2026 and it further Ordered that she do pay the costs of and incidental to this application and enquiry fixed in the sum of £15,000.00.

Dated this 20th day of April 2026
On behalf of the Tribunal

L Boyce

L Boyce
Chair