

SOLICITORS DISCIPLINARY TRIBUNAL

IN THE MATTER OF THE SOLICITORS ACT 1974

Case No. 12837-2025

BETWEEN:

SOLICITORS REGULATION AUTHORITY LTD

Applicant

and

SHASHI PATEL

Respondent

Before:

Ms A Banks (in the chair)

Mr J Montague

Ms L Fox

Date of Hearing: 19 May 2026

Appearances

Jonathan White of Blake Morgan LLP, 6 New Street Square, London EC4A 3DJ for the Applicant.

The Respondent did not attend and was not represented.

JUDGMENT

Allegations

1. The allegations against the Respondent, Mr Patel, were that, while in practice as a Solicitor at Patel & Co (the Firm) he:

Professional Indemnity applications - PII information

- 1.1 Between around 1 October 2021 and around 21 September 2022, provided misleading information in support of applications for Professional Insurance (PII) for the policy years:

1.1.1 2022-2023 and/or

1.1.2 2021-2022

and in doing so breached any or all of Principles 2, 4 and 5 of the SRA Principles 2019 (the Principles) and Paragraph 1.4 of the SRA Code of Conduct for Solicitors, RELs and RFLs (the Code for Solicitors)

PROVED

Accounts

- 1.2 Between at least 7 November 2022 and 17 March 2023, caused or allowed cash shortages to exist on the client account, thereby breaching any or all of Rules 5.1, 5.3 and 8.1 of the Accounts Rules 2019 (the Accounts Rules) and Paragraph 4.2 of the Code for Solicitors and Principle 2 of the Principles.

PROVED

- 1.3 Between 2017 and 17 March 2023, failed to ensure that adequate client account reconciliations were carried out, thereby breaching any or all of the following:

1.3.1 Insofar as such conduct took place on or after 6 October 2011 but before 25 November 2019, any or all of Rule 29.12 of the SRA Accounts Rules 2011 and Principles 6 and 10 of the SRA Principles 2011.

1.3.2 such conduct took place on or after 6 October 2011 but before 25 November 2019, any or all of Rule 29.12 of the SRA Accounts Rules 2011 and Principles 6 and 10 of the SRA Principles 2011.

1.3.3 Insofar as such conduct took place on or after 25 November 2019, any, or all of Rules 8.1 and 8.3 of the Accounts Rules 2019 (the Accounts Rules), Paragraph 4.2 of the Code for Solicitors and Principle 2 of the Principles.

PROVED

- 1.4 Between approximately 14 July 2008 and 17 March 2023, failed to ensure that client money was returned promptly to clients as there was no longer any proper reason to hold those funds, thereby breaching any or all of the following:

- 1.4.1 Insofar as the conduct took place on or after 14 July 2008 but before 6 October 2011, Rule 15(3) of the Solicitors Accounts Rules 1998 as amended by the Solicitors' Accounts (Residual Client Account Balances) Amendment Rules 2008.
- 1.4.2 Insofar as the conduct took place on or after 6 October 2011 but before 25 November 2019, any or all of Rule 14.3 of the SRA Accounts Rules 2011, Principles 4 and 6 of the SRA Principles 2011.
- 1.4.3 Insofar as such conduct took place on or after 25 November 2019, any or all of Rule 2.5 of the Accounts Rules and Principles 2 and 7 of the SRA Principles.

PROVED

- 1.5 Between approximately 7 October 2022 and 17 March 2023 failed to obtain and/or failed to disclose an accountant's report to the SRA, thereby breaching any or all of Rule 12.1 of the Accounts Rules, Paragraphs 7.3 and 7.4 of the Code for Solicitors and Principles 2 and 5 of the Principles.

PROVED

- 1.6 On or before 17 March 2023, failed to ensure that the Firm had in place a documented firm-wide risk assessment (FWRA) as required by Regulation 18 of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulation's 2017 (MLR 2017), thereby breaching any or all of Paragraphs 9.1(b) of the Code of Conduct for Firms 2019, Paragraph 7.4 of the Code for Solicitors and Principle 2 of the Principles.

PROVED

Professional Details

2. Mr Patel, born in March 1962, was admitted to the Roll on 2 April 1991. From 10 February 1995 he practised as Patel & Co (the Firm), a registered sole practice. At the material times Mr Patel held the roles of Compliance Officer for Legal Practice (COLP), Compliance Officer for Finance and Administration (COFA) and Money Laundering Reporting Officer (MLRO).
3. On 5 September 2023 a decision was made to intervene into the Respondent's practice. Mr Patel remained on the Roll but did not hold a current practising certificate at the time of the hearing.

Factual Background

4. Mr Patel's conduct came to the attention of the Applicant following a self-report by the Firm to the SRA on 11 May 2022 that it had been the victim of a vishing, or scamming, fraud on 22 April 2022. The Firm claimed that a total of £166,708.62 had been improperly withdrawn from its two client accounts. As a result, the Applicant commenced a formal forensic investigation into the Firm on 7 October 2022.

5. In the investigation the Firm was found by the Applicant to have:
- failed to comply with the SRA Accounts Rules, as no compliant client account reconciliations had been produced, preventing any reliable assessment of the Firm's accounting records. Reconciliations that were provided were incomplete, did not constitute proper three-way reconciliations, and revealed significant discrepancies, including unexplained differences between cash book and client bank balances. Debit balances appeared on client ledgers and were only corrected at a later stage, and reconciliations had not been appropriately reviewed or signed off for several years.
 - failed to provide a valid accountant's report and had many unresolved residual client balances for which no explanation or remediation plan was provided. In addition, the Firm had suffered a fraud incident involving unauthorised withdrawals from client accounts, although the funds were subsequently reimbursed.
 - demonstrated a lack of cooperation with the SRA, as multiple requests for information were either ignored or inadequately addressed and left outstanding. It further failed to comply with money laundering regulations, as it failed to produce an adequate firm-wide risk assessment and
 - provided inaccurate information in the Firm's professional indemnity insurance proposals, particularly in relation to previous regulatory investigations, which had not been disclosed, despite having occurred on multiple occasions.
6. Throughout the Applicant's investigation, Mr Patel was frequently unavailable due to illness. The Interim FIR (the FIR) was dated 17 March 2023. A Final FIR was never produced. Mr Patel was referred to the Tribunal by a decision dated 25 April 2025. Mr Patel indicated to the Applicant at a late stage that he did not intend to appear at the hearing.

Executive Summary

7. The Respondent was the Principal of the Firm, a sole practice, and held the roles of COLP, COFA and MLRO. The conduct in this matter came to the attention of the Applicant following a report by the Firm on 11 May 2022 that it was victim of an alleged cyber fraud. As a result of the referral, the Applicant formally commenced a forensic investigation into the Firm in October 2022, culminating in the FIR dated 17 March 2023. Serious and numerous breaches of solicitors' Accounts Rules and a breach of the Money Laundering Regulations 2017 were identified in the investigation.
8. The Applicant intervened in the Firm on 5 September 2023. Mr Patel was referred to the Tribunal on 25 April 2025. Allegations included dishonesty and breach of integrity.
9. Mr Patel admitted negligence but denied dishonesty. He did not attend and was not represented at the substantive hearing which, after due consideration, was heard in his absence. The Tribunal found all allegations proved on the balance of probabilities and struck him off the Roll of Solicitors.

Sanction

10. The Tribunal ordered that Mr Patel be struck off the Roll of Solicitors and it further ordered that he pay the costs of the application in the sum of £45,337.00. The Tribunal's sanction and its reasoning on sanction can be found [\[here\]](#).

Documents

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

Applicant

- Rule 12 Statement and Exhibit JW1 dated 11 September 2025
- Relevant correspondence between the parties
- Schedule of Costs dated 12 May 2026

Respondent

- Medical reports for the period July 2025 to April 2026
- Bankruptcy Order dated 11 February 2025
- Statement of Means dated 8 May 2026

Preliminary Matters

12. Proceeding in Absence

- 12.1 Mr Patel did not attend the remote hearing and was not represented. He had indicated this intention, although the Tribunal nonetheless delayed the start of proceedings by ten minutes to give him further time to join. Mr Patel had not filed an Answer and had only intermittently engaged in the proceedings. He had not applied to adjourn the hearing.
- 12.2 Mr White made an application for the hearing to proceed in Mr Patel's absence pursuant to Rule 36 Solicitors (Disciplinary Proceedings) Rules 2019 (SDPR).
- 12.3 The Tribunal was concerned to ensure that Mr Patel had been correctly served and was aware of the hearing date.
- 12.4 Mr Patel had been served with the proceedings under Rule 13(5) SDPR on 18 September 2025. Mr White submitted that notice of the substantive hearing had been given in the Standard Directions issued on 14 January 2026, when the case had been set down as a contested matter for three days from 19 – 21 May 2026 inclusive.
- 12.5 Mr White drew the Tribunal's attention to correspondence between the parties which proved Mr Patel's awareness of the proceedings. In response to an email from Mr White which set out the hearing date, Mr Patel, in a response dated 19 March 2026, referred to his medical issues, and said he was "*unable to continue*" with the case and that he had "*decided to accept any decision the Tribunal makes*".
- 12.6 On 21 April 2026 Mr White sent Mr Patel a draft of the hearing bundle, which included the Standard Directions, and Mr Patel accessed those documents on 22 April.

- 12.7 On 5 May 2026 Mr White wrote to Mr Patel and to the Tribunal indicating his intention to apply to the Tribunal for permission to proceed with the substantive hearing in Mr Patel's absence, should he not attend or be represented.
- 12.8 By email to Mr Patel on 15 May, Mr White reiterated the position and stated, "*I can confirm, however, that if there is anything that you wish to put in writing about the facts or in mitigation, we will place this before the Tribunal*". Mr Patel had stated that he admitted negligence but denied dishonesty in his email of 19 March.
- 12.9 The Tribunal sent joining instructions for the remote hearing on Monday 18 May 2026. Finally, on the same day, Mr White telephoned Mr Patel, who said he would not be joining the hearing, without intending any disrespect to the Tribunal.
- 12.10 Mr White further submitted that, in the light of Mr Patel's ill health, the Applicant had offered, by email dated 2 April 2026, to fund a medical assessment of Mr Patel's fitness to participate in the proceedings. Mr Patel declined this offer on 13 April and indicated clearly in that email: "*I have decided not to take any further part in these proceedings*". The Applicant had, nonetheless, uploaded all the medical evidence that Mr Patel had served to the bundle for the Tribunal's consideration. Mr White also confirmed that there had been no further changes to Mr Patel's health and that his next hospital appointment was not until July.
- 12.11 In the light of substantial evidence that Mr Patel had been properly served with the proceedings, had engaged with the Applicant, was clearly aware of the substantive hearing date, and had not submitted evidence that he was not well enough to participate in a remote hearing, Mr White invited the Tribunal to exercise its discretion to proceed in Mr Patel's absence.
- 12.12 Mr White drew the Tribunal's attention to the decisions in General Medical Council v Adeogba; General Medical Council v Visvardis [2016] EWCA Civ 16231 which in turn approved the principles set out in R v Hayward, R v Jones, R v Purvis QB 862 [2001], EWCA Crim 168 [2001], namely that proceeding in the absence of the Respondent was a discretion which a Tribunal should exercise with the utmost care and caution bearing in mind the following factors:
- The nature and circumstances of the Respondent's behaviour in absenting himself from the hearing.
 - Whether an adjournment would resolve Mr Patel's absence.
 - The likely length of any such adjournment.
 - Whether Mr Patel had voluntarily absented himself from the proceedings and the disadvantage to him of not being able to present his case.
- 12.13 It was held, in Adeogba, that in determining whether to continue with regulatory proceedings in the absence of the accused, the following factors should be borne in mind by a disciplinary tribunal: -

- the Tribunal's decision must be guided by the context provided by the main statutory objective of the regulatory body, namely the protection of the public.
- the fair, economical, expeditious and efficient disposal of allegations was of very real importance.
- it would run entirely counter to the protection of the public if a respondent could effectively frustrate the process and challenge a refusal to adjourn when that practitioner had deliberately failed to engage in the process; and
- there was a burden on all professionals subject to a regulatory regime, to engage with the regulator, both in relation to the investigation and ultimate resolution of allegations made against them. That is part of the responsibility to which they sign up when being admitted to the profession.

12.14 Mr White submitted that the Tribunal had ample evidence that Mr Patel had voluntarily absented himself.

The Tribunal's Decision

12.15 The Tribunal was mindful that it should only decide to proceed in Mr Patel's absence having exercised the utmost care and caution.

12.16 The Tribunal considered the factors set out in Adeogba in respect of exercising the discretion to proceed in the absence of the Respondent. The Tribunal was satisfied that the Respondent had been correctly served with the proceedings under Rule 13(5) SDPR and was also satisfied that there was sufficient evidence to demonstrate that the Respondent was aware of the substantive hearing date and that an application for the matter to be heard in his absence would be forthcoming should he not attend. Mr Patel had a duty to engage but had not done so and there was nothing to suggest that he would attend a hearing on a future date. There was no evidence that medical issues prevented him from attending a remote hearing and Mr Patel had refused the Applicant's offer to fund a specialist examination. The Tribunal concluded that the Respondent had deliberately chosen not to exercise his right to be present or to give adequate instructions to enable lawyers to represent him. It was mindful of Mr Patel's specific statement to that effect.

12.17 The Tribunal also considered the serious nature of the allegations which had been made against Mr Patel. These involved allegations of dishonesty, breach of integrity and breaches of the Accounts Rules. It was in the public interest that this case be concluded expeditiously and without further delay. Taking all these matters into account, the Tribunal was satisfied that it was appropriate and in the public interest for the hearing to proceed in Mr Patel's absence and the Tribunal decided that it should exercise its power under Rule 36 SDPR to hear and determine the application.

Witnesses

13. The written evidence of witnesses is quoted or summarised in the Findings of Fact and Law below. The evidence referred to will be that which was relevant to the findings of the Tribunal, and to facts or issues in dispute between the parties. For the avoidance of

doubt, the Tribunal read all of the documents in the case. 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. No witnesses gave oral evidence.

Findings of Fact and Law

14. The Applicant was required to prove the allegations beyond balance of probabilities. The Tribunal had due regard to its statutory duty, under section 6 of the Human Rights Act 1998, to act in a manner which was compatible with the Respondent's right to a fair trial and to respect for their private and family life under Articles 6 and 8 of the European Convention for the Protection of Human Rights and Fundamental Freedoms.

Integrity

15. With reference to its consideration of integrity, the Tribunal had regards to [Wingate v SRA](#) EWCA Civ 366.

“Integrity is a useful shorthand to express the higher standards which society expects from professional persons and which the professions expect from their own members ... [Professionals] are required to live up to their own professional standards ... Integrity connotes adherence to the ethical standards of one's own profession”

Dishonesty

16. 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 6.
17. When considering dishonesty, the Tribunal applied the two-step test and first established the actual state of Mr Patel's knowledge or belief as to the facts, noting that the belief did not have to be reasonable, merely that it had to be genuinely held. It then considered whether that conduct was honest or dishonest by the standards of ordinary decent people.
18. **Allegation 1.1- Between around 1 October 2021 and around 21 September 2022, Mr Patel provided misleading information in support of applications for Professional Indemnity Insurance (PII) for the policy years: (1.1.1) 2022-2023 and/or (1.1.2) 2021-2022 and in doing so breached any or all of Principles 2, 4 and 5 of the SRA Principles 2019 (the Principles) and Paragraph 1.4 of the SRA Code of Conduct for Solicitors, RELs and RFLs (the Code for Solicitors)**

The Applicant's Case

- 18.1 Mr White submitted that, in the PII proposal for 2022 – 2023, detailed in Allegation 1.1.1, question 7 related to investigations or interventions in the past ten years, which had taken place since September 2021. It must have been clear to Mr Patel that he was, at the time of the proposal, under investigation by the SRA, and had been since 20 May 2022. On that date an Investigation Officer at the Applicant had written to him saying that an investigation had been instigated following the self-reporting of the Firm in respect of the vishing scam. A subsequent email from the Applicant dated

12 July 2022 stated that there had been some administrative delays, but the investigation was ongoing.

- 18.2 Two months later, however, on 21 September 2022 Mr Patel completed a PII proposal for the year 2022 – 2023, in which he answered “no” to question 7 (d), “*In the last 10 years has any fee earner in the practice or any fee earner previously employed in the practice: practised in a firm subject to an investigation or an intervention by the Law Society or SRA?*” Mr Patel also responded “no” to question 7 (k), asking whether the practice had, “*ever been the subject of any visit from or enquiry by the Forensic Investigation Unit of the Law Society or SRA or received notice of a proposed visit*”. He had, however, answered “yes” to question 7 (c), which asked whether any fee earner had, “*been reprimanded, fined or otherwise sanctioned by the Disciplinary Tribunal*”. The confirmation on the form was signed and dated by Mr Patel.
- 18.3 Mr White submitted that Question 7 (a) - (k) of the form were separate matters, all of which required an accurate and honest answer. The 2022 investigation should have been disclosed, as Mr Patel was aware of it because of the letters sent in May and July 2022, notwithstanding that he did not receive formal notification of an investigation until the Applicant sent a letter dated 7 October 2022.
- 18.4 There were also two further investigations within the relevant 10-year period, which began in September 2012, which Mr Patel had omitted to disclose.
- 18.5 On 22 April 2014 the Applicant gave formal notice of an investigation into the Firm.
- 18.6 On 11 May 2015 there was a further formal notice of another investigation of the Firm, which ultimately led to Mr Patel being sanctioned before the Tribunal. The 2014 and 2015 forensic investigations both related to breaches of accounts rules and other related matters.
- 18.7 Mr White submitted, in summary, that Mr Patel had failed to disclose three relevant matters when submitting the PII proposal for the year 2022 – 2023.
- 18.8 Mr White noted that Mr Patel later wrote to the insurers regarding his PII application for 2022 – 2023 by email on 28 April 2023. He stated as follows:
- “It has been brought to my attention that I have made a mistake in this year’s proposal form... I direct your attention to question 7 (d) wherein it asks whether anyone in my firm had been the subject of investigation in the last 10 years. I erroneously stated “no”, but I had been investigated 8 years previously. I genuinely thought it was over 10 years as it was such a long time ago”.*
- 18.9 The email did not say who brought the mistake to his attention. It also blamed the omissions on a misunderstanding of the time periods, not on the fact of investigation, which, Mr White submitted, was relevant to Mr Patel’s knowledge and belief at the time he filled in the proposal form. In any event, there was no reference to the current, 2022 investigation.
- 18.10 With regard to allegation 1.1.2, concerning the PII proposal for the previous year, 2021 – 2022, signed and dated 1 October 2021, Mr White submitted that Mr Patel had also

provided misleading information, contrary to instructions on the form: “*all questions must be answered*”; “*you have a duty to make a fair presentation of risk to be insured to the insurer*” and a signed declaration that he had not “*misstated, omitted or suppressed any material circumstance or information.*”

- 18.11 Question 6 (d) asked the question: “*In the last 10 years has any fee earner in the practice or any fee earner previously employed in the practice: practised in a firm subject to an investigation or an intervention by the Law Society or SRA?*” Mr Patel responded “*no*”. In question 7 Mr Patel stated that his practice had not, in the last three years, (a) been the subject of a monitoring visit from the Applicant or (b) *ever* been the subject of any visit from or enquiry by the Forensic Investigation Unit of the Law Society or SRA or received a notice of a proposed visit. Mr White submitted that question 7(b) was worded to include *all* previous investigations, without any time limitations.
- 18.12 This meant that a further matter was also relevant. On 5 July 2011 the Applicant had written to Mr Patel to inform him that an investigating officer would attend the Firm’s office on 12 July 2011.
- 18.13 In an email from the underwriters to the Applicant on 9 April 2024, they confirmed, when asked whether a truthful “*yes*” to the questions would have increased the premium payable for the PII, “*Had we been aware yes it would have, might even have been a declinature*”.
- 18.14 In light of Mr Patel’s voluntary absence from the proceedings, Mr White considered, and countered, matters he might have raised:
- The letter of 7 October 2022 was sent after the PII proposal was completed but he had still failed to disclose concerns raised in the earlier letters of May and July 2022.
 - He might have argued that he had forgotten about matters in 2011, 2014 and 2015, but this was inherently unlikely as they would have been highly significant events.
 - Mr Patel’s concerns about his health. The Applicant had given this serious consideration but there was nothing in the evidence provided that suggested Mr Patel had been so unwell as to be unable to answer the questions on the PII truthfully and accurately.
- 18.15 Mr White submitted that nothing amounted to a defence to allegation 1.1.
- 18.16 Mr White submitted that Mr Patel had acted dishonestly in accordance with the test set out in Ivey v Genting. With regard to the 2022 – 2023 proposal, Mr Patel would have known that his answers to questions 7 (d) and (k) were misleading. Having self-reported to the Applicant in May 2022, he knew from the letters dated 20 May and 12 July 2022 that an investigation had been commenced. He also knew he had been the subject of forensic investigations twice in the past eight years, in 2014 and 2015, the latter of which had culminated in an appearance before the Tribunal, about which Mr Patel had not forgotten, as he answered that question correctly on the form.

- 18.17 With regard to the 2021 – 2022 proposal, Mr Patel would have known that his answers to questions 6 (d) and (b) were misleading as he had been investigated twice previously in the past seven years. He also answered the question correctly about appearing before the Tribunal.
- 18.18 In summary, anybody reading either form would have been likely to reach the wrong conclusion about the Firm’s regulatory history in relation to forensic investigations by the Applicant. Mr Patel was an experienced solicitor, as well as the COLP and COFA of the Firm, who would have understood the requirement for full and frank disclosure when applying for insurance and the potential impact on the premium payable.

The Tribunal’s Findings – Allegation 1.1

- 18.19 The Tribunal noted that the proposal forms also asked Mr Patel to provide “*full details on a separate sheet*” where an applicant had answered “*yes*” to any question, but it was clarified by Mr White that no further information or documents had been supplied.
- 18.20 The Tribunal found that the 2022 investigation officially began after the date that Mr Patel had applied for PII cover that year, but that, due to the surrounding circumstances, he had sufficient information which he should have disclosed. This was the case, even though the Tribunal did not accept Mr White’s submission that it could be inferred from the email dated 28 April 2023, in which Mr Patel told the insurers that he had made a mistake in the proposal form, that he knew he was acting dishonestly at the time he made the application. Notwithstanding, the Tribunal determined that Mr Patel knew he was not being honest in the answers he gave in the proposal forms dated both October 2021 and September 2022 in respect of the 2022 investigation. Mr Patel had also failed to disclose the 2014 and 2015 investigations.
- 18.21 The Tribunal was persuaded that the fact that he disclosed sanctions from the Tribunal and the Ombudsman showed that he had an understanding of the disclosures required by the proposal forms. The Tribunal accepted that the investigations by the regulator were highly significant events, inherently unlikely to be forgotten. In breach of the duty to disclose, Mr Patel had signed declarations on two occasions which omitted any mention of investigations by the SRA.
- 18.22 The Tribunal noted the medical records that had been submitted but found that they did not explain why Mr Patel had conducted himself dishonestly.
- 18.23 When determining dishonesty, the Tribunal applied the test in Ivey v Genting, set out above. On the first, subjective limb of the test, based on the evidence before the Tribunal and the lack of contrary evidence, it was inconceivable that Mr Patel was not aware of his duty to disclose earlier investigations when he completed the PII proposals for 2021 – 2022 and 2022 – 2023, and that his answers were therefore misleading. The Tribunal was satisfied that ordinary decent people would consider Mr Patel to have been dishonest.
- 18.24 As to integrity, The Tribunal had regard to the judgment in Wingate, also set out above. Mr Patel had failed to be scrupulously accurate and had thereby acted in a way which meant that the insurer would reach the wrong conclusion, with the result that cover was obtained which might not otherwise have been available and/or was available at a lower

cost. His actions did not reflect his position of trust and responsibility as a solicitor, and he did not therefore act with integrity.

- 18.25 The Tribunal also accepted that Mr Patel's conduct amounted to a breach of the requirement to behave in a way which maintained the trust placed by the public in the profession and that providing misleading information in the PII proposal breached the obligation under Paragraph 1.4 of the Code for Solicitors not to mislead others.
- 18.26 The Tribunal found Allegation 1.1 proved and that Mr Patel breached all of the following:
1. Principle 2 of the Principles
 2. Principle 4 of the Principles
 3. Principle 5 of the Principles
 4. Paragraph 1.4 of the SRA Code for Solicitors.
- 19. Allegation 1.2 - Between at least 7 November 2022 and 17 March 2023, caused or allowed cash shortages to exist on the client account, thereby breaching any or all of Rules 5.1, 5.3 and 8.1 of the Accounts Rules 2019 (the Accounts Rules) and Paragraph 4.2 of the Code for Solicitors and Principle 2 of the Principles.**

The Applicant's Case

- 19.1 Mr White submitted that, due to Mr Patel's failure to maintain proper accounting records, and due to further information presented and corrections made during the investigation, the FIO for the Applicant had been unable to identify a definitive figure for the cash shortages. In a document entitled 'Client Accounts Bank Reconciliation' as at 30 September 2022, revised on 10 November 2022, the shortage was estimated at different amounts just over £1.9 million. Mr White relied on paragraphs 37 – 106 of the FIR and on the witness statement of the FIO, Mr Smith (see paragraphs 7 and 8). Given Mr Patel's absence, Mr White reminded the Tribunal that the witness statement, of Mr Smith, the Applicant's Forensic Investigation Officer (FIO), had been the subject of a notice pursuant to Rule 28 (2) SDPR dated 30 March 2026, which had not been challenged and should therefore be treated as agreed.
- 19.2 The matter of the cash shortages was discussed between Mr Patel and Mr Smith on 11 November 2022, and Mr Patel was unable to provide any answers to explain the discrepancies. When asked if he could find any explanation of the difference between the cashbook figure and the bank balance on client accounts, he responded, "*I can't until I get a proper accountant to look at it*". The Firm's accountant emailed the FIO the same day and provided further documents, but without any explanation for the discrepancies.
- 19.3 A meeting with the accountant took place on 16 November, who told the FIO he believed the errors had been carried over from old software used by the Firm prior to November 2017. Mr Patel said he would provide an accurate reconciliation by 7 December.
- 19.4 On 7 December 2022 an assistant at the Firm emailed documents to the FIO showing a reduced cash shortage of approximately £69,000 as at 31 October 2022, which was

reflected in further documents the accountant sent the same day. Neither Mr Patel nor the accountant could explain how the figures had been arrived at, other than by errors being carried over from old software.

- 19.5 On 8 December ten client ledgers in debit were corrected by office to client account transfers and reversals of incorrect payments.
- 19.6 On 13 December the accountant sent the FIO retrospectively completed two-way client account reconciliations between November 2017 and 31 October 2022 showing a shortage of £45,489.04, saying he had “*no idea*” how the original reconciliation of November 2017 had showed £84, 874.61.
- 19.7 Mr Patel sent the FIO three documents on 16 December showing a figure for ‘Deficit Client Accounts’ of £6,478.97. At a meeting that day he stated that he could not explain the different figures, other than by errors from archived files being carried over. This remained the situation at a further meeting on 21 December. When asked if he had signed off any reconciliations, Mr Patel responded, “*No, I’ve been negligent in that regard*”.
- 19.8 On 9 January 2023, there were insufficient funds in the client account to meet liabilities, with a shortfall of £66, 481.75.
- 19.9 Mr White summarised that the Firm’s client bank reconciliations were not compliant with the Solicitors Accounts Rules due to Mr Patel’s failure to complete a three-way reconciliation and to sign off the reconciliations.

The Tribunal’s Findings – Allegation 1.2

- 19.10 The Tribunal found that Mr Patel’s management of his firm’s finances was chaotic, to the extent that he could not even confirm the extent of the shortfalls, as the precise figure varied at any given time. He did not know what money he was holding or whom it belonged to and in one matter this situation persisted for two decades. Mr Patel failed to comply with the obligation in Rule 8.1 of the Accounts Rules to, “*keep and maintain accurate, contemporaneous, and chronological records*”, including, in relation to client ledgers, receipts and payments, an accurate list of balances and an accurate cash book.
- 19.11 The Tribunal accepted the submission that such shortfalls could only have arisen if withdrawals had been made from the client account in breach of Rules 5.1 and/or 5.3 of the Accounts Rules. In relation to Rule 5.3 specifically, Mr Patel had plainly made withdrawals from the client account without knowing whether there were sufficient funds held in respect of that client to make the withdrawal.
- 19.12 By failing to safeguard client monies, and by causing or allowing cash shortages to exist on the client account, and by failing to maintain accurate records, in breach of the Accounts Rules, the Tribunal found that Mr Patel in breach of the Code. There was always a shortfall between the funds in the client account and the Firm’s liabilities in respect of client matters under investigation.
- 19.13 The Tribunal found that Mr Patel’s conduct failed to uphold the trust the public placed in him and in legal services, particularly given the importance of safeguarding client

money. His behaviour undermined confidence in the profession. As COFA, he had specific responsibility for compliance in relation to the client account, which made his failures more serious.

19.14 The Tribunal found Allegation 1.2 proved and that Mr Patel breached all of the following:

1. Rules 5.1, 5.3 and 8.1 of the Accounts Rules
2. Paragraph 4.2 of the Code
3. Principle 2 of the Principles

20. **Allegation 1.3 - Between 2017 and 17 March 2023, Mr Patel failed to ensure that adequate client account reconciliations were carried out, thereby breaching any or all of the following: (1.3.1) Insofar as such conduct took place on or after 6 October 2011 but before 25 November 2019, any or all of Rule 29.12 of the SRA Accounts Rules 2011 and Principles 6 and 10 of the SRA Principles 2011. (1.3.2) Insofar as such conduct took place on or after 25 November 2019, any, or all of Rules 8.1 and 8.3 of the Accounts Rules 2019 (the Accounts Rules), Paragraph 4.2 of the Code for Solicitors and Principle 2 of the Principles.**

The Applicant's Case

- 20.1 Mr White relied upon to the facts and matters set out under Allegation 1.2 in respect of Allegation 1.3, which concerned inadequate client reconciliations from 2017 onwards.
- 20.2 Mr White explained that, at the respective times the rules were in force, Rule 29.12 of the SRA Accounts Rules 2011 and Rules 8.1 and 8.3 of the Accounts Rules required accurate records to be kept and maintained for all client accounts and that reconciliations be completed at least every five weeks and signed off by the COFA.
- 20.3 The FIO requested, from Mr Patel, the Firm's last three completed and signed client account reconciliations on the 11, 14, 16, 22 and 25 November 2022 and on 1 and 6 December 2022. The deadlines provided were not met.
- 20.4 The Firm provided the FIO with a total of five documents which were said to be client account reconciliations for September 2022 and October 2022. All were non-compliant and contained discrepancies. None included the second client account, none were signed or authorised, and none contained a full client ledger balance.
- 20.5 On 10 November 2022, Mr Patel told the FIO that reconciliations had not been signed off since 2017. At the time of the FIR, no compliant or signed reconciliations had been provided, indicating failures over approximately five years.

The Tribunal's Findings – Allegation 1.3

- 20.6 The Tribunal emphasised that one of the key safeguards to ensure the protection of client money and assets was the carrying out of reconciliations in compliance with the Accounts Rules regimes in place at the relevant time. Contrary to this, it found that Mr Patel had either produced non-compliant reconciliations or none at all. He had admitted that he had failed to sign off any reconciliations since 2017. Mr Patel's

prolonged failure to ensure compliant reconciliations, which should have been completed at least every five weeks, was in breach of the Accounts Rules, in breach Paragraph 4.2 of the Code, in breach of Principle 10 of the 2011 Principles and undermined public confidence both in him as COFA, responsible for the Firm's financial oversight, and in legal services more generally.

- 20.7 The Tribunal found Allegation 1.3 proved and that Mr Patel breached all of the following:
1. R 29.12 Accounts Rules 2011
 2. Principle 6 of the 2011 Principles
 3. Principle 10 of the 2011 Principles
 4. Rules 8.1 and 8.3 of the Accounts Rules
 5. Paragraph 4.2 of the Code
 6. Principle 2 of the Principles
21. **Allegation 1.4 - Between approximately 14 July 2008 and 17 March 2023 Mr Patel failed to ensure that client money was returned promptly to clients as there was no longer any proper reason to hold those funds, thereby breaching any or all of the following: (1.4.1) Insofar as the conduct took place on or after 14 July 2008 but before 6 October 2011, Rule 15(3) of the Solicitors Accounts Rules 1998 as amended by the Solicitors' Accounts (Residual Client Account Balances) Amendment Rules 2008. (1.4.2) Insofar as the conduct took place on or after 6 October 2011 but before 25 November 2019, any or all of Rule 14.3 of the SRA Accounts Rules 2011, Principles 4 and 6 of the SRA Principles 2011. (1.4.3) Insofar as such conduct took place on or after 25 November 2019, any or all of Rule 2.5 of the Accounts Rules and Principles 2 and 7 of the SRA Principles.**

The Applicant's Case

- 21.1 Mr White submitted that Mr Patel had failed to promptly return client money when there was no longer any proper reason to retain funds. In support of this, he relied on the FIR, in particular paragraphs 176-181, as well as the witness statement of Mr Smith the FIO.
- 21.2 On 9 January 2003 the FIO received from the Firm a list of active matters and a list of matters with client balances. Mr Smith noted the column marked 'Last Trans. Date' and proceeded on the basis that this was the last date on which there was activity on a matter. Mr Patel was given an opportunity to confirm this was correct but did not respond. Mr Smith therefore determined that there were 628 matters in respect of which there had been no activity for over 36 months, with a total client balance of £67,249.02. The oldest dated back to 4 March 1999 and there were 37 matters in respect of which there had been no activity for between 24 and 36 months. The total client balance of these matters was £16,267.74. A further 20 matters had not had activity listed for between 12-24 months. The total balance of these matters was £8,627.16. The total client balance on matters where there had been no activity for at least 12 months was therefore £92,143.92, in respect of 685 matters.
- 21.3 Rule 15(3) of the SRA Accounts Rules 1998, as amended by the Solicitors Accounts (Residual Client Account Balances) Amendment Rules 2008 required that client money

be returned to the client (or other person on whose behalf the money is held) promptly as soon as there was no longer any proper reason to retain those funds. An equivalent provision was contained in Rule 14.3 of the SRA Accounts Rules 2011 and Rule 2.5 of the Accounts Rules.

- 21.4 The FIO wrote to Mr Patel on 11 January 2023 about these matters and asked him, having regard to Rule 2.5 of the Account Rules, whether the 685 matters represented residual balances where funds needed to be returned to clients; whether the ledgers for the 685 matters were up to date, and what he had done to address these balances or his plan/timetable to do so. Mr Patel failed to reply.

The Tribunal's Findings – Allegation 1.4

- 21.5 The Tribunal emphasised that the obligation to return client monies promptly was a key aspect of the protection of clients, which thereby underpinned trust and confidence in the legal profession. It found that it was inherently implausible that the funds on each of the 685 matters with outstanding balances were being properly held in circumstances where there had been no activity for at least 12 months and, in many cases, more than three years, with one matter dating back to 1999. Mr Patel had failed to follow guidance about what to do with client money if the client could not be found.
- 21.6 The situation was exacerbated, because precise sums due to individual clients were not known, following Mr Patel's failure to compile compliant accounting records and his other breaches, as set out in relation to Allegations 1.2 and 1.3. There was a breach of the Accounts Rules as alleged and as in force at the relevant times. The Tribunal reiterated that the situation was aggravated by Mr Patel holding the role of COFA.
- 21.7 The Tribunal determined that Mr Patel breached the requirement to behave in a way which maintained public trust in the provision of legal services. The best interests of each client were not served by their funds being retained by the Firm when it no longer had any proper reason to hold on to them.
- 21.8 The Tribunal found Allegation 1.4 proved and that Mr Patel breached all of the following:
1. Rule 15(3) Solicitors Accounts Rules 1998 as amended by Solicitors' Accounts (Residual Client Account Balances) Amendment Rules 2008
 2. Rule 14.3 Accounts Rules 2011
 3. Principle 4 of the 2011 Principles
 4. Principle 6 of the 2011 Principles
 5. Rule 2.5 Accounts Rules
 6. Principle 2 of the Principles
 7. Principle 7 of the Principles
22. **Allegation 1.5 - Between approximately 7 October 2022 and 17 March 2023 failed to obtain and/or failed to disclose an accountant's report to the SRA, thereby breaching any or all of Rule 12.1 of the Accounts Rules, Paragraphs 7.3 and 7.4 of the Code for Solicitors and Principles 2 and 5 of the Principles.**

The Applicant's Case

- 22.1 Mr White submitted that between October 2022 and March 2023, Mr Patel failed to obtain and/or disclose an accountant's report to the Applicant, in breach of Rule 12.1 of the Accounts Rules. In support of this, he relied on the FIR, in particular paragraphs 116-125.
- 22.2 On 7 October 2022 the FIO wrote to Mr Patel notifying him of the of the investigation, attaching an Appendix listing documents that should be available at the start of the investigation. This included "*A copy of your last accountant's report*", but Mr Patel failed to provide it. The FIO requested the report again on 12 October 2022, 11, 16, 22, 25 and 29 November 2022, 1 and 6 December 2022. It was still not provided. In response to the requests of 22 November 2022 and 1 December 2022 the FIO was told that attempts were being made at the Firm to locate the document.
- 22.3 On 5 December 2022 the Firm emailed the FIO and said the report could not be located as this was something that a former employee would have been responsible for dealing with.
- 22.4 On 6 December 2022 Mr Patel himself told the FIO that the accountant's report could not be located. On 16 December 2022 he then emailed the FIO. In response to the question, "*Please confirm when your last AR1 was completed and whether you have contacted the reporting accountant for a copy of your most recent report*", Mr Patel explained that his former accountant had passed away, that the practice had closed, and that, as a result, he no longer had access to his documents. Mr Smith established that the last accountant's report that had been filed on 30 November 2017 and was qualified. At the time the FIR was completed, Mr Patel had not provided any accountant's report to the FIO.
- 22.5 Rule 12.1 of the Accounts Rules required firms to obtain an accountant's report within six months of the end of a reporting period and to provide it to the SRA if it is qualified. Mr Patel was unable to produce any report, but an employee at the Firm told the FIO on 5 December 2022 that a former employee had been responsible for sending it to the Applicant. The implication was therefore that any report Mr Patel obtained was qualified, and that it was not sent to the SRA.

The Tribunal's Findings – Allegation 1.5

- 22.6 The Tribunal found that Mr Patel had been asked, and had failed, to produce his most recent accountant's report in the context of the forensic investigation by the Applicant into the Firm's accounts. As determined earlier, the Firm's books were chaotic: there were significant residual balances (Allegation 1.4), no adequate client account reconciliation had been done for a number of years (Allegation 1.3) and shortages existed on the client account (Allegation 1.2).
- 22.7 The Tribunal took note that Mr Smith was forced to make repeated requests for the most recent accountant's report, a document that Mr Patel should have had to hand. Mr Patel did not explain why he had not retained his own copy of the report that had been prepared by his late accountant, beyond stating that he could not locate it. In accordance with the test set out in Wingate, a solicitor with integrity would have

ensured that he complied with the requests of the FIO to produce a significant and key document that was highly relevant to the investigation. Mr Patel provided no information about the steps he had taken to obtain the documents from the former practice of his late accountant, and his explanations contradicted information provided by a member of staff at the Firm on 5 December 2022, when she indicated that a former employee of the Firm had, in fact, been dealing with the matter. Mr Patel acted in breach of his obligations as both COLP and COFA.

- 22.8 The Tribunal determined that Mr Patel’s conduct amounted to a breach of the requirement to behave in a way which maintained the public’s trust in the provision of legal services. Provisions requiring that solicitors obtain and/or disclose accountant's reports to the SRA were important aspects of the regulatory regime which aimed to ensure that any problems were identified early and a firm's finances were in good order. Mr Patel’s failure was again exacerbated by taking place in the context of the breaches of the Accounts Rules identified in Allegations 1.2-1.4, and whilst he was in the role of COFA.
- 22.9 Mr Patel breached paragraph 7.3 of the Code, which required solicitors to co-operate with the SRA. He was asked for, but did not produce, the most recent accountant's report on at least eight occasions during the investigation. Paragraph 7.4 was also breached, which required that solicitors respond promptly to the SRA and provide “full and accurate explanations, information and documents in response to any request or requirement”. The purpose of that Rule was to ensure that any information held by them or by a third party, which was critical to the delivery of their legal services, was available for inspection by the Applicant, to safeguard the public.
- 22.10 The Tribunal found Allegation 1.5 proved and that Mr Patel breached all of the following:
1. Rule 12.1 of the Accounts Rules
 2. Paragraphs 7.3 and 7.4 of the Code
 3. Principle 2 of the Principles
 4. Principle 5 of the Principles
23. **Allegation 1.6 - On or before 17 March 2023, failed to ensure that the Firm had in place a documented firm-wide risk assessment (FWRA) as required by Regulation 18 of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulation’s 2017 (MLR 2017), thereby breaching any or all of Paragraphs 9.1(b) of the Code of Conduct for Firms 2019, Paragraph 7.4 of the Code for Solicitors and Principle 2 of the Principles.**

The Applicant’s Case

- 23.1 Mr White submitted that Regulation 18 of the MLR 2017 required the Firm to have in place a documented FWRA, but that it did not. Rule 18 sets out the requirements to carry out risk assessments. A warning notice, updated on 25 November 2019, required that FWRAs “... *must be in writing, kept up-to-date and provided to us upon request*”. SRA guidance noted that, “*If you use a template, however, you must ensure that it is tailored to your practice*”.

- 23.2 Mr White, in support of his submission, relied on the FIR, in particular paragraphs 182-186.
- 23.3 One of the documents requested by the FIO in his letter of 7 October 2022 had been the Firm's "*AML Firm wide risk assessment*". The FIO attended the Firm's offices on 7, 10 and 11 November 2022 and the FWRA was not produced. On 16 November 2022 the FIO emailed the Respondent requesting a copy. The FWRA was still not produced, and a further email was sent to the Respondent on 22 November 2022 in which the FIO reminded the Respondent of his obligations under Paragraph 7 of the Code for Solicitors.
- 23.4 On 24 November 2022, Mr Patel emailed the FIO a number of documents including one entitled "*firm-wide-risk-assessment-template (2).docx*". This document was a blank template document that had no boxes populated with data. It was not signed or dated and contained no reference to the Firm and no further FWRA document was provided to the FIO. The document provided was therefore not compliant with Regulation 18 and there was a clear inference that the Firm did not have in place a documented FWRA as required by Regulation 18.

The Tribunal's Findings – Allegation 1.6

- 23.5 The Tribunal found that the Firm did not have in place a documented FWRA, notwithstanding that Mr Patel was the COLP and MLRO. After repeated requests to produce one, his response was to send a blank document to the FIO. The inherent risk posed by the absence of a FWRA was particularly serious in circumstances where Mr Patel's overall management of the Firm's finances, including the client account, was deficient. The provisions requiring solicitors to have a compliant and documented FWRA in place were a key aspect of the protection against money laundering, which was an area of significant public concern.
- 23.6 Mr Patel's omission, as COLP, was a breach of the obligation to ensure compliance with the Applicant's regulatory arrangements under the Code of Conduct for firms. His behaviour was a breach of the requirement to behave in a way which maintained the trust placed by the public in the provision of legal services.
- 23.7 Paragraph 7.4 of the Code required that solicitors respond promptly to the SRA and provide "*full and accurate explanations, information and documents in response to any request or requirement*". The Tribunal found that the FWRA was not, however, made available for inspection, and was not provided to the Applicant on request.
- 23.8 The Tribunal found Allegation 1.6 proved and that Mr Patel breached all of the following:
1. Paragraph 9.1(b) and 7.4 of the Code of Conduct for Firms 2019
 2. Paragraph 7.4 of the Code
 3. Principle 2 of the Principles

Previous Disciplinary Matters

24. Mr Patel was ordered to pay a fine of £5,000.00 and costs by an Order of the Tribunal dated 19 April 2016 in case number 11402 – 2015, in respect of breaches of the SRA Principles 2011 and the SRA Accounts Rules 2011, namely a failure to keep accounting records properly written up, a failure to undertake reconciliations, maintaining a deficit in the client account and failure to deliver accountants' reports.

Mitigation

25. In Mr Patel's absence, Mr White drew the Tribunal's attention to the evidence Mr Patel had submitted in respect of his health, about which he had commented on in relation to Allegation 1.1, but submitted that the evidence of ill-health did not discharge the duties which he was alleged to have breached.

Sanction

26. The Tribunal referred to its Guidance Note on Sanctions (11th edition February 2025) when considering sanction and the proper approach to sanctions, as set out in [Fuglers and Others v SRA](#) [2014] EWHC 179. The Tribunal's overriding objective, when considering sanction, was the need to maintain public confidence in the integrity of the profession. In determining sanction, it was the Tribunal's role to assess the seriousness of the proven misconduct and to impose a sanction that was fair and proportionate in all the circumstances.
27. The Tribunal refused Mr White's request to make submissions on sanctions and costs because it was an expert panel which did not need help from the Applicant to determine the matter. The Tribunal was guided by its own published procedure and policy, and this was not an exceptional case.
28. The Tribunal assessed the seriousness of the misconduct by considering the level of Mr Patel's culpability and the harm caused, together with any aggravating or mitigating factors.
29. In assessing culpability, the Tribunal was unable to assess Mr Patel's motivation, or whether his actions were planned or spontaneous. The Tribunal determined, however, that Mr Patel had full control of and responsibility for the Firm's client account, a position which was enhanced by him being the Firm's COFA. He was a very experienced solicitor, who deliberately misled the insurance company from which he was seeking professional indemnity cover.
30. The Tribunal determined that Mr Patel had caused a high degree of risk of harm, as he had failed to return money to clients, although there was no evidence before the Tribunal of actual harm that had occurred. Harm was a very foreseeable consequence of his actions and omissions and the chaotic way he operated. He had risked voiding his PII policy through non-disclosure, which would have left his clients at risk. Mr Patel had a clear disregard for rules and regulations designed to protect the reputation of the legal profession.
31. The Tribunal then considered the significant aggravating factors:

- There was proven dishonesty.
 - The misconduct was repeated, over a long period of time.
 - Mr Patel had appeared before the Tribunal in 2016 for very similar acts of misconduct: a failure to keep accounting records properly written up; a failure to undertake reconciliations; and maintaining a deficit in the client account and failure to deliver accountants' reports. Notwithstanding this, the last time he signed off any reconciliations was in 2017, only a year after his appearance before the Tribunal.
 - He blamed his misconduct on others, including employees and third parties.
 - He knew he was acting in breach of his obligations and regulations, as proven by his previous appearance before the Tribunal.
32. The Tribunal next considered mitigating factors. The Tribunal was sympathetic to Mr Patel's poor health and had considered the medical evidence submitted. Mr Patel had not sought to rely on the records as a reason for his misconduct, however, and they did not impact on an assessment of the seriousness of his conduct. Mr Patel had failed to co-operate with the regulator in a meaningful way over a long period of time. He had caused frequent delays and offered up excuses for non-compliance.
33. The Tribunal assessed the seriousness of Mr Patel's misconduct as exceptionally high.
34. The Tribunal next considered the purpose for which sanctions are imposed, noting that an important purpose of a sanction is to maintain the reputation of the solicitors' profession (Bolton v The Law Society [1994] 1 WLR 512). The damage to the reputation of the profession by Mr Patel's misconduct was very significant as the public would trust a solicitor to maintain client accounts correctly and return funds as appropriate.
35. Having determined that Mr Patel's conduct was dishonest and of the highest order of seriousness, the Tribunal observed that a finding of dishonesty would, absent exceptional circumstances, require an order striking the solicitor from the roll.
36. Having considered the authorities, in particular SRA v Sharma [2010] EWHC 2022 (Admin) and SRA v James [2018] EWHC 2058 (Admin), the Tribunal did not find any exceptional circumstances justifying any lesser sanction than striking off, which was an appropriate and proportionate sanction.

Costs

37. Mr White referred the Tribunal to the Applicant's updated Schedule of Costs of 12 May 2026 in the sum of £45,337.00. Costs were set out up to 10 May 2026 and estimated thereafter. The Applicant's solicitors had acted on a fixed fee. The time estimate for the hearing had been reduced to one day following Mr Patel's indication that he would not be attending. Mr White submitted that the Applicant had spent a lot of time engaging with Mr Patel and that all allegations had been proved in full. The burden of proving misconduct remained with the Applicant, notwithstanding Mr Patel's

non-appearance. Mr Patel had also expressly stated that he denied the charge of dishonesty, which had been found proved against him.

38. The Tribunal assessed the Applicant's statement of costs, which had not been challenged by Mr Patel, guided by reference to its jurisdiction pursuant to Rule 43 SDPR, and had regard to the conduct of the parties. The Applicant's case had succeeded in its entirety and the Tribunal considered that the costs claimed by the Applicant were reasonable and proportionate.
39. Mr Patel had provided limited information pursuant to Rule 43(5) SDPR regarding his means, including a High Court Bankruptcy Order made on 11 Feb 2025. The Tribunal had regard to the Respondent's current circumstances, but considered it was conceivable that his financial position would improve in the future and accordingly it was of the view that this was not a situation where it should not make an order for costs in accordance with Barnes v SRA [2022] EWHC 677 (Admin).
40. The Tribunal ordered that the Respondent do pay the costs of and incidental to this application and enquiry fixed in the sum of £45,337.00.

Statement of Full Order

41. The Tribunal ORDERED that the Respondent, SHASHI PATEL, 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 fixed in the sum of £45,337.00.

Dated this 9th day of June 2026
On behalf of the Tribunal

A Banks

A Banks
Chair