

SOLICITORS DISCIPLINARY TRIBUNAL

IN THE MATTER OF THE SOLICITORS ACT 1974

Case No. 12862-2025

BETWEEN:

SOLICITORS REGULATION AUTHORITY LTD

Applicant

and

NICHOLAS DEVLIN

Respondent

Before:

Mr J Abramson (Chair)

Mrs L Boyce

Mrs L McMahon-Hathway

Date of Hearing: 31 March 2026

Appearances

There were no appearances as the matter was dealt with on the papers.

JUDGMENT ON AGREED OUTCOME

Allegations

1. The allegations against the Respondent are that:
 - 1.1 Between March 2020 and November 2022, the Respondent created records as to the time spent by him working on client matters which were inaccurate, misleading and in excess of the time actually spent on the client matters against which they were recorded.

And in doing so breached any or all of:

- 1.1.1 Principle 4 of the SRA Principles 2019 (“the Principles”)
- 1.1.2 Principle 5 of the Principles
- 1.1.3 Principle 2 of the Principles
- 1.1.4 Paragraph 1.4 SRA Code of Conduct for Solicitors (“the Code”)

In the alternative to dishonesty, allegation 1.1 was advanced on the basis of recklessness. Recklessness is an aggravating feature of this misconduct but is not an essential ingredient to proving the allegation.

- 1.2 Between March 2020 and November 2022, the Respondent authorised the withdrawal of client monies without having sent corresponding invoices to the relevant client or paying party.

And in doing so acted in breach of any or all of:

- 1.2.1 Principle 2 of the Principles
- 1.2.2 Principle 5 of the Principles
- 1.2.3 Principle 7 of the Principles
- 1.2.4 Rule 4.3 SRA Accounts Rules (“SRA AR”)

Admissions

2. The Respondent admitted all allegations and the applicable breaches, including dishonesty (Principle 4 in allegation 1.1.1).

Documents

3. The Tribunal had, amongst other things, the following documents before it:
 - The Form of Application dated 17 October 2025.
 - The Rule 12 Statement 17 October 2025 and exhibits.
 - The Statement of Agreed Facts and Outcome dated 26 March 2026.

Background

4. The Respondent, who was born on 1 July 1986, was admitted to the Roll of Solicitors on 15 September 2015. In September 2019, the Respondent commenced employment as an Associate Solicitor at Cartmell Shepherd (‘the Firm’) in the Wills, Probate, and Inheritance Team. The Respondent no longer remains an employee at the Firm.

Application for the matter to be resolved by way of Agreed Outcome

5. The parties invited the Tribunal to deal with the Allegations against the Respondent in accordance with the Statement of Agreed Facts and Outcome annexed to this Judgment. The parties submitted that the outcome proposed was consistent with the Tribunal's Guidance Note on Sanctions.

Findings of Fact and Law

6. The Applicant was required to prove the allegations on the 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 rights to a fair trial and to respect for his private and family life under Articles 6 and 8 of the European Convention for the Protection of Human Rights and Fundamental Freedoms.
7. The Tribunal reviewed all the material before it and was satisfied on the balance of probabilities that the Respondent's admissions were properly made.
8. The Tribunal considered the Guidance Note on Sanction (11th edition). In doing so the Tribunal assessed the culpability and harm identified together with the aggravating and mitigating factors that existed.
9. The Respondent admitted to creating time records that were in excess of the time actually spent on client matters. This conduct was uncovered when a "worrying pattern" was identified by the Head of Wills, Probate & Inheritance, Deborah Flynn, who noted that the Respondent was billing early but failing to produce documentation. The Respondent recorded 88 units for Client D on 25 May 2021 for forms that were not drafted until October 2021. He also recorded 90 units on 30 March 2022 for letters to 50+ beneficiaries that were never sent.
10. On 24 February 2023, the Respondent provided a list of nine client matters (including Clients G, O, P, E, F, H, J, B, and R) where time was recorded and billed without work being undertaken. In multiple instances (Clients Z, U, X, W, and V), the Respondent billed for drafting Wills in early 2022 but did not send the drafts to clients until late 2022 or early 2023, often apologising for delays citing "workload."
11. There had also been unauthorised withdrawal of client monies. Between March 2020 and November 2022, the Respondent authorised the transfer of funds from client accounts to pay for bills that had never been sent to the clients or paying parties. The approximate total was £216,000.00.
12. The Respondent actively sought to suppress the discovery of these irregularities. On 8 July 2022, when questioned about aged debts exceeding £55,000, he instructed the Credit Control team to suppress the chasing of thirty-one out of thirty-seven matters. He later admitted he "was burying his head in the sand," fearing that sending the bills would trigger client contact and requests for progress he had not made.
13. The Tribunal noted that the Respondent had admitted all the breaches of Principles and Code of Conduct for Solicitors that were alleged against him. In doing so, the Respondent had admitted that his conduct was dishonest. Dishonesty undermines the

administration of justice and public confidence in the profession. Given the deliberate and repeated nature of his misconduct, the Tribunal concluded that striking off was the only appropriate sanction, there being no exceptional circumstances.

14. Lesser penalties would not reflect the seriousness of the breach or protect the reputation of the profession.

Costs

15. The parties agreed that the Respondent should pay costs in the sum of £10,000. The Tribunal considered the Applicant's costs schedule and determined that the agreed amount was reasonable and proportionate. Accordingly, the Tribunal ordered that the Respondent pay costs in the agreed sum.

Statement of Full Order

16. The Tribunal orders that, **NICHOLAS DEVLIN** solicitor, be **STRUCK OFF** the Roll of Solicitors, and it further orders that he do pay the costs of and incidental to this application and enquiry, fixed in the sum of £10,000.

Dated this 10th day of April 2026
On behalf of the Tribunal

J Abramson

J Abramson
Chair

CASE NO: 12862-2025

BEFORE THE SOLICITORS DISCIPLINARY TRIBUNAL

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

AND IN THE MATTER OF:

SOLICITORS REGULATION AUTHORITY LIMITED

Applicant

- and -

NICHOLAS ARTHUR JOHN DEVLIN

Respondent

STATEMENT OF AGREED FACTS AND PROPOSED OUTCOME

1. By its application dated 17 October 2025, and the statement made pursuant Rule 12(2) of the Solicitors (Disciplinary Proceedings) Rules 2019 which accompanied that application, the Solicitors Regulation Authority Limited ("**the SRA**") brought proceedings before the Solicitors Disciplinary Tribunal, making two allegations of misconduct against Nicholas Arthur John Devlin ("**the Respondent**").

The Allegations

2. The allegations against the Respondent, made by the SRA within that statement, are that:

Allegation 1.1

3. Between March 2020 and November 2022, the Respondent created records as to the time spent by him working on client matters which were inaccurate, misleading and in excess of the time actually spent on the client matters against which they were recorded.

4. In doing so, the Respondent breached any or all of Principles 2, 4 and 5 of the SRA Principles (**'the Principles'**) and Paragraph 1.4 of the SRA Code of Conduct for Solicitors, RELs and RFLs (**'the Code for Solicitors'**).
5. In the alternative to dishonesty, allegation 1 is advanced on the basis of recklessness. Recklessness is an aggravating feature of this misconduct but is not an essential ingredient to proving the allegation.

Allegation 1.2

6. Between March 2020 and November 2022, the Respondent authorised the withdrawal of client monies without having sent corresponding invoices to the relevant client or paying party.
7. In doing it was alleged that the Respondent breached any or all of Principles 2, 5 and 7 of the Principles and Rule 4.3 of the SRA Account Rules.

Admissions

8. The Respondent admits all of the allegations and breaches that are applicable to each.
9. The SRA has considered the admissions made and whether these admissions and the outcome proposed in this document, meet the public interest having regard to the gravity of the matters alleged. For the reasons explained in more detail below, and subject to the Tribunal's approval, the SRA is satisfied that the admissions and outcome do satisfy the public interest.
10. The SRA and Respondent invite the Tribunal to approve this Agreed Outcome on this basis. The Parties consider that, in all of the circumstances, the proposed Agreed Outcome represents a proportionate outcome to the proceedings which is in the public interest.

Agreed Facts

11. The following facts and matters, which are relied upon by the SRA in support of the allegations set out within paragraph 2 of this statement, are agreed between the SRA and

the Respondent.

Professional Details

12. The Respondent, who was born on 1986, was admitted to the Roll of Solicitors on 15 September 2015. In September 2019, the Respondent commenced employment as an Associate Solicitor at Cartmell Shepherd ('the Firm') in the Wills, Probate and Inheritance Team.
13. The Respondent no longer remains an employee at the Firm. However, his practising certificate is still subject to the following conditions:
- i. He may not act as a manager of an authorised body.
 - ii. He may act as a solicitor only as an employee, and only where the employment has first been approved by the SRA.
 - iii. He may not act as a signatory to any client or office account and cannot authorise payments or transfers from any client or office account.
 - iv. He is not to act as a compliance officer for legal practice ('COLP') or a compliance officer for finance and administration ('COFA') for any authorised body.
 - v. He may not practice on his own account under regulation 10.2(a) or (b) of the SRA Authorisation of Individuals Regulations.
14. On 3 May 2023, the SRA received a report from the Firm. It reported irregularities in relation to the Respondent's time recording and billing of clients.
15. The report raised the following issues with the Respondent's conduct:
- i. He recorded time on client files for work that had not been done.
 - ii. He billed clients for work that had not been done.
 - iii. He recorded further time for doing the same or very similar work to that already recorded on the client file, causing a duplication/excessive time to be recorded.
 - iv. He billed the client for the duplication/excessive time recorded for work belatedly undertaken.
 - v. He failed to send bills to clients or the paying party before transferring and/or authorising the transfer of money from client funds to pay bills.

- vi. He authorised the transfer of money from client funds to pay the bills without requesting authority from the clients or the paying party to pay those bills from client money.
- vii. He instructed the Firm's credit control team to suppress the chasing of a number of outstanding bills to prevent the matter being revealed via complaints.

16. The firm undertook an internal investigation, during which the Respondent admitted the conduct alleged. He stated that 'his actions had clearly not been right' and 'that he was under pressure to make his targets and that was some of the factors, combined with the workload that had led him to making the decisions.'

Allegation 1.1

17. It came to light that the Respondent had been creating records as to time spent working on client files that were inaccurate, misleading and in excess of time actually spent, when Carly Davies, of the Firm's Credit Control & Debt Recovery Team, emailed the Respondent on 8 July 2022. She stated in her email that: "I have copied your Age Debts from the weekly list as it is currently over £55k. Is there anything that I can actively chase?" Ms Davies set out a list of thirty-seven client matters, with the total said to be owed by the client included alongside each case.

18. The Respondent replied on the same date, making reference to only six cases. He did not respond to her other queries. Ms Davies therefore emailed back, asking: "Is everything else to be suppressed?" To which, the Respondent answered: "Please for now".

19. On 14 October 2022, Deborah Flynn, Director & Head of Wills, Probate & Inheritance at the Firm, emailed Peter Stafford, Managing Director at the Firm, to give him the "heads up" on some irregularities with the Respondent's bills. In the email, she states as follows:

20. *'I am going through the old debts of Nick's, to work out which ones to deduct for the bonus. There is a worrying pattern of billing early on and then not doing the docs and very little on the Proclaim matter...I am working my way through them. I expect all of the extra fees he has made for the bonus will be deducted. I have been doing Rliance File Audits on the matters where I have found no ID, correspondence, T&Cs etc, so he has to deal with them'.*

21. On 21 December 2022, the Respondent emailed Ms Flynn an email entitled 'Matter list'. He attached a matter list for "matters that need to progress, haven't had bills sent to client or where work was recorded before it was done. I have noted matters where bills were raised but no money taken as estate not in funds".
22. Under the subheading, "Matters with bills not sent to client", he identified eleven cases (Client M; Client C; Client D; Client I; Client K; Client G; Client N; Client B; Client Y and M). The cases of Clients K, B and J were noted as "no costs taken – estate not in funds".
23. Under the subheading, "Matters where time recorded before work done", he recorded four cases (Clients C, D, G and O).
24. On 12 January 2023, Ms Flynn raised a number of questions about the case of Client D highlighting the "need to ensure that the time recorded on the matter for the work done is accurate". The Respondent answered these questions on 17 January 2023 as follows:
- a. What time entries on the file are for work that you have recorded but had not done?
 - i. 25 May 2021 – 88 units - asset summary, considering intestacy report, PA1A and IHT 205 forms.
 - ii. 30 March 2022 – 90 units - letters to all beneficiaries – including time inputting 50 + beneficiaries into proclaim + drafting estate accounts (90 units).
 - b. Was that time subsequently included in a bill when that work had still not been done? If so, which bill was it included in, and how much time in that bill had not been done?
 - iii. 26 May 2021 invoice – 2 hours included on invoice for work not done when invoice raised.
 - iv. 30 March 2022 invoice – letters to beneficiaries not sent when bill raised – estimate 8 hours included on bill.
 - c. Was the work that was recorded but not done, subsequently done without any additional time recording, so the amount of time for that element of work is correct. If so, when was the work done?
 - v. 25 May 2021 – forms drafted early October 2021.
 - vi. 30 March 2022 – letters to beneficiaries not sent yet – ready to go once estate research have confirmed fractional entitlements are correct.

- vii. *25 units were subsequently recorded for time that was duplication and would not have been recorded, if the work had been done at the time.*

25. On 13 February 2023, Ms Flynn emailed the Respondent to state that she had reviewed some additional files and come across similar irregularities. She referred him to sixteen client matters and asked about: whether work had been recorded that had not been done; if it had been subsequently done, if it had been done later; was there an element of duplicate work that should not have been billed and was any money ever taken from client accounts to pay bills that had not been sent to the client in question.

26. On 24 February 2023, the Respondent emailed Ms Flynn in response. He attached a Microsoft Word document which included details of cases in respect of which he admitted to having recorded time, and raised bills, without having done the actual work:

Time entries for work recorded at the time that had not been undertaken
Client G 4235.013 120
Client O 103082.001 21
Client P 102118.003 60
Client E 106739.001 15
Client F 102311.001 61
Client H 4134.059 37
Client J 101412.001 10
Client B 34367.012 80
Client R 100299.001 55

27. Within the same document, the Respondent stated that it appeared that he had not done the corresponding work for the following time entries:

Client matter units of time which the Respondent recorded but was yet to do the corresponding work
Client G 4235.013 55
Client H 4134.059 37
Client J 101412.001 10
Client B 34367.012 80

Client R 100299.001 55

28. On 7 March 2023, the Respondent emailed Ms Flynn again. He referred to the probate matter of Client E (106739.001) in respect of which he had recorded 15 units on 28 October 2022 and raised a corresponding bill, despite him not completing the work until 16 January 2023.
29. On the same day, the Respondent emailed Ms Flynn again. He referred to the file in relation to Client K (44633.007) and stated the following:
- a. On 31 August 2022, he raised a bill for 101 units, this was for work that had not been done. However, he stated that no client money had been transferred to pay the bill.
 - b. He completed the work between 31 August 2022 and 16 September 2022, although this included him duplicating 55 units. He therefore recommended that 79 units of work should be written off.
30. In light of the matters that came to light, an investigation interview was held by the Firm on 31 March 2023. This was conducted by Zoe Calway and Scott Garson, who were both Practice Managers at the Firm. Mr Garson's meeting notes include the following extracts:
- a. "[The Respondent] *admitted that he had not done the work in the Client G example (4235.013)*".
 - b. "[Mr Garson] *asked him why? [The Respondent] responded saying that it was difficult to put himself back in that mind-set at that time, that he felt he had become overwhelmed with the workload and had made a stupid decision. He said the (sic) he had recorded the time hoping to get the work done within a week after recording the time, but felt that it had spiralled out of control so didn't get it done. [The Respondent] felt that he was under pressure to make his targets and that was one of the factors, combined with the workload, that led to him making these decisions*".
 - c. "His actions have been appalling, and he doesn't understand why he did what he did"
31. On 22 June 2023, the Respondent provided a statement as part of the Firm's disciplinary process. This contained the following extracts in respect of his time recording at the Firm:
- a. "*Over the period in question there have been many occasions when I felt unable to cope. This...was the result of the conflicting pulls on my time caused, inter alia, by splitting my time between offices, having to supervise support staff and other fee*

earners and having to deal with all complex work at the Rosehill office for extended periods” – paragraph 2.

- b. *“Against this background and under considerable stress I made a number of wrong decisions. I accept that”* – paragraph 6.
- c. *“The actions I took were not for personal financial gain, they were to try to keep on or near billing targets. I have not benefitted from the financial irregularities that I caused”* – paragraph 9.
- d. *“Any duplication of time recorded and charged [on his probate matters] would have been revealed as matters progressed and time spent written off to accurately reflect time spent”* – paragraph 11
- e. *“From the outset I have recognised that I have acted in the manner set out in [the Firm’s] disciplinary report. I did not do so for personal gain as I have not received any monetary benefit from it (sic). I have found myself under incredible stress with an excessive workload which included files of both substantial size and limited profitability, in circumstances where I had limited support and was expected to supervise a number of staff (including my Head of Department). I felt my workload was being continuously increased and I struggled to cope. With hindsight I recognise that I should have said something to the firm, but I did not feel strong enough to”* – paragraph 24
- f. *“I deeply regret my conduct”* – paragraph 25

32. On 8 June 2023, the SRA Investigation Officer, wrote to Jonathan Carroll, Director and COLP at the Firm, raising enquiries about the Respondent’s conduct.

33. On 14 July 2023, Mr Carroll wrote to the Investigator in response. He stated the following:

- a. [Regarding whether the Respondent’s conduct caused any client detriment]:
“Ultimately no, as the firm has corrected matters. However, there was significant possibility that clients could have been disadvantaged had we not done so”.
- b. *“[The Respondent] has never been under undue pressure and has himself requested increased fee targets (and salary to go with them)”.*
- c. *“[The Respondent] was over various periods authorised to stop taking new work, to stop taking work he saw as disruptive or unproductive, to block out his diary, and to use additional support staff. Conversely, he has come forward on occasions requesting more work”.*

34. The SRA then obtained eighteen client files from the Firm for Will and Lasting Power of Attorney matters where it considered the Respondent may have recorded excessive amounts of unjustified time. Based on a proportionality assessment, five of those client matters are relied on as evidencing the conduct in question. The files are as follows:

1. Client Z

- i. On 28 February 2022, the Respondent produced a file note which recorded 6 units for '*Drafting Will*'. However, the client file did not contain corresponding evidence of the work having been done. On the same day, the Respondent produced an invoice for £354 for the preparation of the Will.
- ii. The Respondent did not send the draft Will to Client Z until 13 September 2022. He stated within his covering letter: "*Please accept my apologies for the time it has taken for me to prepare your Will since we met. It is not my usual standard of service and as result of staffing shortages and my workload (sic)*"

2. Client U

- iii. On 31 March 2022, the Respondent produced a file note which recorded 10 units for '*Drafting wills and correspondence*'. However, the client file did not contain corresponding evidence of the work having been done. On the same day, the Respondent produced an invoice for £780 for the preparation of the Will.
- iv. The Respondent did not send the draft Will to Client U until 14 November 2022. He stated within his covering letter: "*I sincerely apologise for the delay in providing you with these draft Wills*".

3. Client X

- v. On 28 June 2022, the Respondent recorded 40 units for '*Drafting Will and correspondence*'. However, the client file did not contain corresponding evidence of the work having been done.
- vi. On 30 June 2022, the Respondent produced an invoice for £594 for the preparation of the Will.
- vii. The Respondent did not send the draft Will to the client until 13 January 2023. He stated within his covering email: "*I am sorry for the length of time it has taken for me to prepare your Will*".

4. Client W

- viii. On 31 March 2022, the Respondent recorded 10 units for '*Drafting Will and correspondence*'. The client file did not contain corresponding evidence of the work being done. On the same day, the Respondent produced an invoice for £234 for the preparation of the Will.
- ix. The Respondent did not send the draft Will to the client until 12 January 2023. He stated within his covering correspondence: "*I have been exceptionally busy and have not prepared your Will as quickly as I normally would*".

5. Client V

- x. On 30 September 2021, the Respondent recorded 20 units for '*Drafting Wills and severance of joint tenancy*'. The client file did not contain corresponding evidence of the work being done. On the same day, the Respondent produced an invoice for £714 for the preparation of their Wills.
- xi. The Respondent did not send the draft Will to the client until 14 October 2022. His stated in his covering letter: "*If you have not received your draft Wills from me, I do sincerely apologise. I was very busy when we met last year and I am sorry if I have not provided you with drafts to review*".

Breaches - Allegation 1.1

Principle 4: You must act with honesty

35. The SRA relies upon the test for dishonesty as set out by the Supreme Court in *Ivey (Appellant) v Genting Casinos (UK) Ltd t/a Crockfords (Respondent)* [2017] UKSC 67 at [74]:

When dishonesty is in question the fact-finding tribunal must first ascertain (subjectively) the actual state of the individual's knowledge or belief as to the facts. The reasonableness or otherwise of his belief is a matter of evidence (often in practice determinative) going to whether he held the belief, but it is not an additional requirement that his belief must be reasonable; the question is whether it is genuinely held. When once his actual state of mind as to knowledge or belief as to facts is established, the question whether his conduct was honest or dishonest is to be determined by the fact-finder by applying the (objective) standards of ordinary

decent people. There is no requirement that the defendant must appreciate that what he has done is, by those standards, dishonest.

36. Applying the test for dishonesty as set out above, the Respondent's actual knowledge or belief as to the facts at the material time must be ascertained. On dates between March 2020 and November 2022, the Respondent was aware that:
- i. He had recorded time on the Firm's Proclaim system across multiple client matters when he had not done the corresponding work at the time of the entries made.
 - ii. He had raised bills which suggested to the Firm that he had done the corresponding work.
37. Recording time and work that the Respondent knew that he had not undertaken is dishonest by the objective standards of ordinary and decent people. This conduct covered a significant period of time and multiple client files. The conduct was only admitted when colleagues within the Firm became concerned about the accuracy of his time recording.

Principle 5: You act with integrity

38. The meaning of 'integrity' is referred to in the case of *Wingate and Anor v Solicitors Regulation Authority* [2018] EWCA Civ 366. This sets out that:
- i. "...the term "integrity" is a useful shorthand to express the higher standards which society expects from professional persons and which the profession expects from their own members". [paragraph 97].
 - ii. "Integrity connotes adherence to the ethical standards of one's own profession. That involves more than mere honesty. To take one example, a solicitor conducting negotiations or a barrister making submissions to a judge or arbitrator will take particular care not to mislead. Such a professional person is expected to be even more scrupulous about accuracy than a member of the general public in daily discourse" [paragraph 100].
 - iii. "Obviously, neither courts nor professional tribunals must set unrealistically high standards, as was observed during argument. The duty of integrity does not require professional people to be paragons of virtue. In every instance, professional integrity is linked to the manner in which that particular profession professes to serve the public" [paragraph 102].
39. A solicitor acting with integrity would only make accurate records as to work done on client files. This would ensure that the client, and the solicitor's firm, would not be misled about

the amount of time which the solicitor had worked on the relevant client matters and/or when the work was completed. The Respondent knew that he had not carried out the relevant work either in full or at all when he recorded time across multiple files and when raising the corresponding bills.

40. The Respondent has therefore failed to act according to the higher standards which society expects of solicitors. He has acted in breach of Principle 5.

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

41. The SRA's guidance on Principle 2 makes plain that public trust and confidence in solicitors and firms is at the heart of the legal system. Conduct which involves dishonesty and/or a lack integrity is likely to cause a breach of Principle 2.

42. The public's trust and confidence in the solicitors' profession and in legal services provided by authorised persons would be undermined if they became aware that a solicitor had recorded work that they knew they had not done and raised bills to support their false claims that they had done the work on the date set out, for the time recorded. The public should be able to trust that the time recordings made by a solicitor are an accurate reflection of the work carried out. In making time recordings that the Respondent knew were incorrect, he has acted in breach of Principle 2.

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

43. Time recording that is false in relation to: the date, amount of time spent and/or nature of work undertaken will mislead any reader who is entitled to rely on the accuracy of a solicitor's records. Both the member of the public, namely the client and the colleagues within the Firm would be misled by the inaccurate documentation as they would proceed on the basis that a solicitor would only record work done, if the work had been duly undertaken on the date, and for the time, recorded. Making such records was an act that misled and/or amounted to an attempt to mislead the client and/or the Firm.

Recklessness

44. The SRA relies upon the test for recklessness which is set out in the case of *Brett v SRA* [2014] EWHC 2974 (Admin):

I remind myself that the word 'recklessly', in criminal statutes, is now settled as being satisfied: 'with respect to (i) a circumstance when he is aware of a risk that it exists or will exist and (ii) a result when he is aware that a risk will occur and it is, in circumstances known to him, unreasonable for him to take the risk'. (See R v G [2004] 1AC 1034 Archbold para 11-51).

45. The Respondent would have been well aware of the risk that clients and/or the Firm could have relied on time recording that was inaccurate and/or misleading. There was no need for the Respondent to take this risk, and it was unreasonable for him to do so.

46. Despite being aware of the risk that others could act on the basis of his false records and/or rely on the accuracy of the same, he continued to make inaccurate records over multiple files and for a significant period of time

47. The Respondent accepts that:

- a. Between March 2020 and November 2022, he created records as to the time spent by him working on client matters which were inaccurate, misleading and in excess of the time actually spent on the client matters against which they were recorded.

48. The Respondent admits that he breached any or all of Principles 2, 4 and 5 of the Principles and Paragraph 1.4 of the Code of Conduct for Solicitors.

Allegation 1.2

49. On 8 July 2023 Ms Davies emailed the Respondent asking if there were any matters from his Aged Debt that she could "actively chase". Save for two cases, the Respondent asked all matters to be suppressed "for now".

50. On 13 July 2023, Ms Flynn emailed Mr Carroll. She attached to her email a list of client matters where the Firm discovered issues with the Respondent's cases. This included the following probate matters where the Respondent transferred and/or requested a transfer of money from client accounts to purportedly pay for bills, without any such bill having been sent to the client.

Money transferred from client account where no bill was sent to the client
Client I 54362.003 - £1,983
Client D 57864.001 - £13,321.20
Client C 57879.001- £2,272.20
Client G 4235.013 - £7,311.60
Client O 103082.001 - £6,738
Client F 102311.001 – £6,784.50
Client H 4134.059 – £1,778.80
Client N 39057.008 – £14,911.20
Client L 39660.003 – £900
Client R 100299.001 – £2,777.53
Client K 44633.007 - £54
Client Z - 53336.017 £66,447
Client S 100954.002 - £9,562.33
Client Q 14278.025 - £4,105.20
Client Y14716.005 - £12,718.30
Client T 103192.001- £14,690.91
Client M 698.007 - £2,266.80
Client ZA 16664.007 - £10,440

51. On 14 July 2023, Mr Carroll stated the following in response to the SRA Investigation Officer's enquiries:

- i. The Firm identified that the Respondent had removed approximately £216,000 in total from its client account.
- ii. The Firm had since corrected all client accounts affected by the Respondent's actions. *"In some cases, fees have been reversed and the funds put back; in some cases the unauthorised withdrawals were ultimately subsumed by a larger, authorised figure and so no correction was required to the balances. In some cases, the illegitimate interim fees were later credited as part of a fixed fee agreed with the client at the outset and so no correction was required to the final balance"*.
- iii. Clients had not suffered detriment, *"as the firm has corrected matters. However, there was significant possibility that clients could have been disadvantaged had we not done so"*.

52. On 21 December 2022 the Respondent accepted, in correspondence to Ms Flynn, that there were the following cases where no bill was sent to the client and money was charged:

- i. Client M 698.007
- ii. Client C 57879.001
- iii. Client D 57864.001
- iv. Client I 54362.003
- v. Client G 4235.013
- vi. Client N 39057.008
- vii. Client Y 14716.005.

53. On 24 February 2023, the Respondent accepted the following additional files in respect of which “client money had been transferred to pay each bill”, but no bill was sent to the client:

- i. Client O 103082.001
- ii. Client P 102118.003
- iii. Client F 102311.001
- iv. Client H 3143.059
- v. Client N 39057.008
- vi. Client I 54362.003
- vii. Client L 39660.003
- viii. Client R 100299.001.

54. On 7 March 2023 the Respondent raised another client file in respect of which client money was “used to pay a bill” and the bill had not been sent to the client. This file was that of Client K.

55. During the meeting on 31 March 2023 with his Firm, the Responded admitted the following:

- i. He had raised bills for work that he had not done.
- ii. He had transferred money from client funds to pay those bills for work that he had not done.
- iii. He “had raised bills but not sent to the client or paying party”.
- iv. He “found it difficult to understand why, thinking that in all cases, it would trigger more work for him with the client contacting him asking to make further progress on the matter. He was burying his head in the sand thinking that if the client didn’t contact him then he wouldn’t be asked to do the next step”.

56. Further, he stated that the reason why he had asked Ms Davies to suppress bills was: “Because the bills had not gone to the clients and that he didn’t want the client to be chased for the bills that had not been sent and then contact him asking why they were being chased”.

Breaches – Allegation 1.2

Rule 4.3 of the SRA Account Rules (“AR”): Where you are holding client money and some or all of that money will be used to pay your costs:

- (a) You must give a bill of costs, or other written notification of the costs incurred, to the client or the paying party;
- (b) This must be done before you transfer any client money from a client account to make the payment

57. The Respondent failed to send a bill of costs, or other written notification, to the relevant client before he transferred their money and/or actioned the same from the Firm’s client account to make a payment. In so acting, he has breached Rule 4.3 of the SRA AR.

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

58. The Guidance, to which reference is made at paragraph 33 above, makes plain that the public trust and confidence authorised solicitors and firms is at the heart of the legal system, and that clients often place their confidence in solicitors during times when they are at their most vulnerable, assuming they will protect their interests, money and assets. A solicitor acting in a way that upholds public confidence and trust would not transfer monies from their firm’s client account to its business account and/or action the same unless the relevant client had been billed or notified.

59. The public trust and confidence in solicitors and in legal services provided by authorised persons would be diminished if they were aware that a solicitor had transferred monies on behalf of a client without billing the client and obtaining his or her authorisation first. The Respondent has therefore breached Principle 2.

Principle 5: You act with integrity

60. In *Wingate and Evans v SRA and SRA v Mallins* [2018] EWCA Civ 366, “the term “integrity” is a useful shorthand to express the higher standards which society expects from professional persons and which the professions expect from their own members...the underlying rationale is that the professions have a privileged and trusted role in our society. In return, they are required to live up to their own professional standards...”

61. A solicitor acting with integrity would not transfer monies from their firm’s client account, and/or action the same, without having notified or billed the relevant clients. In so conducting himself, the Respondent has failed to act to the higher standards which society expects from solicitors, and to which other solicitors would have expected him to act.

Principle 7: You act in the best interests of each client

62. A solicitor who was acting in the best interests of their client would not transfer the client’s money without notifying or billing them first to let them know what the solicitor proposing to do with their money on account.

63. Clients place their confidence in solicitors to protect their interests, money and assets and in this instance, the Respondent has acted with a disregard for this trust. Clients, and the public at large, only have their interests represented if solicitors act in good faith in relation to the money given and all aspects of the documentation generated.

64. The Respondent accepts that:

- a. Between March 2020 and November 2022, he authorised the withdrawal of client monies without having sent corresponding invoices to the relevant clients or paying party.

65. The Respondent admits that he breached Principles 2, 5, and 7 of the Principles, and Rule 4.3 of the SRA Account Rules.

The SRA’s investigation

66. The SRA has taken the following steps to investigate the allegations that it makes against the Respondent.

67. On 15 April 2025, the SRA sent the Respondent the Notice Bundle, containing the allegations and the documentary evidence in support, seeking any written representations that he wished to make, including any explanations and evidence that would be sent to the ADM with the Notice.
68. On 6 May 2025, the Respondent replied stating: "Further to your email of 15 April 2025 and attached Notice Bundle, having taken advice I can confirm I am not making any admissions regarding the two allegations contained within the Notice and have no other written representations to make at this time."
69. There has accordingly been no substantive response post the Notice and no response to either allegation as set out in the Notice.
70. On 22 May 2025 an Authorised Decision Maker of the SRA decided to refer the conduct of the Respondent to the Tribunal.

Non-Agreed Mitigation

71. The Respondent qualified in 2015 and has no adverse findings either by SRA or Legal Ombudsman.
72. He has cooperated completely with his former employer and the SRA at all stages of the investigation and subsequent prosecution. He has been open, helpful and insightful. He has provided full and helpful answers to all questions. He has provided straightforward open admissions to the allegations in these proceedings. He did so well ahead of the date his Answer was due in order to make the conduct of these proceedings as straightforward as possible.
73. He takes full responsibility for his actions.
74. The Respondent feels deep shame and profound remorse. He finds it difficult to recognise the person he was when these events took place. At that stage in his life he found himself working under severe stress and unable to ask for help or show that he could not cope with his workload and the demands placed on him.
75. The Respondent's actions were not motivated by personal financial gain but were an attempt to keep pace with fee targets. The stress and effect on his mental health working through the period in question has been considerable.

Proposed Sanction

76. It is proposed that the Respondent should be struck off the Roll of Solicitors.

Explanation as to why such an order would be in accordance with the Tribunal's sanctions guidance

77. The Solicitors Disciplinary Tribunal's "Guidance Note on Sanction" (10th edition), at paragraph 47, states that:

"The most serious misconduct involves dishonesty, whether or not leading to criminal proceedings and criminal penalties. A finding that an allegation of dishonesty has been proved will almost invariably lead to striking off, save in exceptional circumstances (see Solicitors Regulation Authority v Sharma [2010] EWHC 2022 (Admin))."

78. The primary factors going to culpability are:

- a. The Respondent's seniority, being an Associate and a solicitor with approximately seven years' post-qualification experience as of 2022.
- b. The Respondent has admitted that he was dishonest, lacked integrity and was reckless.
- c. The Respondent had direct control of or responsibility for the circumstances giving rise to the misconduct.
- d. The conduct continued over a period of time and was repeated.

79. In terms of harm, although the Firm was able to identify and rectify the issues on the Respondent's files through a review process, meaning that no client suffered financial loss, Mr Devlin's conduct departed from the integrity, probity and trustworthiness expected of a solicitor, thus harming the reputation of the legal profession.

80. Aggravating factors:

- a. Those matters referred to in paragraph 74.
- b. The consequences of the conduct were foreseeable by the Respondent in that he would have known that inaccurate time recording could lead to overcharging of clients and that withdrawing funds without invoicing undermined client consent.

81. Mitigating factors:

- a. The Respondent had no previous regulatory history
- b. The Respondent made early admissions to the Firm and then subsequently to the SRA, approximately six weeks before the deadline for service of the Answer to the Rule 12 Statement.

82. In *Sharma* (at [13]) Coulson J summarised the consequences of a finding of dishonesty by the Tribunal against a solicitor as follows:

“(a) Save in exceptional circumstances, a finding of dishonesty will lead to the solicitor being struck off the Roll ... That is the normal and necessary penalty in cases of dishonesty...

(b) There will be a small residual category where striking off will be a disproportionate sentence in all the circumstances ...

(c) In deciding whether or not a particular case falls into that category, relevant factors will include the nature, scope and extent of the dishonesty itself, whether it was momentary ... or over a lengthy period of time ... whether it was a benefit to the solicitor ... and whether it had an adverse effect on others...”

83. With reference to allegations 1 and 2, due to the Respondent’s actions:

- a. There was a significant risk of financial detriment to clients had the issues not been identified and remedied by the Firm;
- b. the Respondent took proactive measures to ensure that his conduct was not detected by asking the Firm’s credit control department to suppress bills because he did not want clients to be chased for invoices they had not received and then make contact querying the charges or progress on the matter.

84. For these reasons, the case plainly does not fall within the small residual category where striking off would be a disproportionate sentence.

85. Accordingly, the parties consider that in light of the admissions set out above and taking due account of the mitigation put forward by the Respondent, the appropriate sanction is the Respondent be struck off from the Roll of Solicitors. The proposed sanction represents

a proportionate resolution of the matter, which marks the seriousness of the misconduct which is also in the public interest.

Costs

86. The Parties are agreed that the proper order for costs is for the Respondent to pay the SRA's costs in the sum of £10,000

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Dated: 26 March 2026

Head of Legal and Enforcement

For and on behalf of the SRA


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Dated: 26th March 2026

Nicholas Arthur John Devlin

Respondent in these proceedings