The Bar Tribunals & Adjudication Service

The Council of the Inns of Court

Report of Finding and Sanction

Respondent	Nicholas Barnes
Case reference	2024/2832/D3
Inn of Court	Inner Temple (October, 1996)
Status at hearing	Registered
Hearing date/s	8 – 9 September 2026
Tribunal Type	3 Person Tribunal

Tribunal members

Chair	Geoffrey Williams KC
Barrister member	Mani Singh Basi
Lay member	Melissa West

Representatives

Bar Standards Board	Barnaby Hone
Respondent	Mark Heywood KC

Outcome

Findings	Charges found proved
Sanction	£18,000 Fine
Costs	£4,650.00 to the Bar Standards Board

1. In accordance with an appointment made by the President of the Council of the Inns of Court contained in a Convening Order dated 20/08/2026 The Tribunal sat on 8 - 9 September 2026 to hear and determine 12 charges of professional misconduct contrary to the Code of Conduct of the Bar of England and Wales against Mr Nicholas Barnes, barrister of the Honourable Society of Inner Temple.

Charges

Charge 1

Statement of Offence

Professional misconduct, contrary to Core Duty 3 of the Code of Conduct of the Bar of England and Wales (9th Edition), contained in Part 2 of the Bar Standards Board Handbook (version 4.3 – 4.6).

Particulars of Offence

Nicholas Barnes, a barrister, acted without integrity, in that he failed to file on time his self-assessment tax returns for the tax years ended 5 April 2019, 5 April 2020 and/or 5 April 2021.

Charge 2

Statement of Offence

Professional misconduct, contrary to Core Duty 10 and/or rC87.1 of the Code of Conduct of the Bar of England and Wales (9th Edition), contained in Part 2 of the Bar Standards Board Handbook (version 4.3 – 4.6).

Particulars of Offence

Nicholas Barnes, a barrister, failed to take reasonable steps to manage his practice competently and in such a way as to achieve compliance with his legal and regulatory obligations and/or failed to take reasonable steps to ensure that his practice was efficiently and properly administered, in that he failed to file on time his self-assessment tax returns for the tax years ended 5 April 2019, 5 April 2020 and/or 5 April 2021.

Charge 3 (in the alternative to Charge 1 and/or Charge 2)

Statement of Offence

Professional misconduct, contrary to Core Duty 5 and/or rC8 of the Code of Conduct of the Bar of England and Wales (9th Edition), contained in Part 2 of the Bar Standards Board Handbook (version 4.3 – 4.6).

Particulars of Offence

Nicholas Barnes, a barrister, behaved in a way which is likely to diminish the trust and confidence which the public places in him or in the profession and/or behaved in a way which could reasonably be seen by the public to undermine his integrity, in that he failed to file on time his self-assessment tax returns for the tax years ended 5 April 2019, 5 April 2020 and/or 5 April 2021.

Charge 7

Statement of Offence

Professional misconduct, contrary to Core Duty 3 of the Code of Conduct of the Bar of England and Wales (9th Edition), contained in Part 2 of the Bar Standards Board Handbook (version 4.3 – 4.8).

Particulars of Offence

Nicholas Barnes, a barrister, acted without integrity, in that he failed to pay promptly and/or at all the liabilities outstanding on his self-assessment statement for the six years ended 5 April 2024, which total approximately £279,934.02.

Charge 8

Statement of Offence

Professional misconduct, contrary to Core Duty 10 and/or rC87.1 of the Code of Conduct of the Bar of England and Wales (9th Edition), contained in Part 2 of the Bar Standards Board Handbook (version 4.3 – 4.8).

Particulars of Offence

Nicholas Barnes, a barrister, failed to take reasonable steps to manage his practice competently and in such a way as to achieve compliance with his legal and regulatory obligations and/or failed to take reasonable steps to ensure that his practice was efficiently and properly administered, in that he failed to pay promptly and/or at all the

liabilities outstanding on his self-assessment statement for the six years ended 5 April 2024, which total approximately £279,934.02.

Charge 9 (in the alternative to Charge 7 and/or Charge 8)

Statement of Offence

Professional misconduct, contrary to Core Duty 5 and/or rC8 of the Code of Conduct of the Bar of England and Wales (9th Edition), contained in Part 2 of the Bar Standards Board Handbook (version 4.3 – 4.8).

Particulars of Offence

Nicholas Barnes, a barrister, behaved in a way which is likely to diminish the trust and confidence which the public places in him or in the profession and/or behaved in a way which could reasonably be seen by the public to undermine his integrity, in that he failed to pay promptly and/or at all the liabilities outstanding on his self-assessment statement for the six years ended 5 April 2024, which total approximately £279,934.02.

Parties and representation

2. The Tribunal heard the case of Mr Barnes (NB) on 8th and 9th September 2026.

3. The Bar Standards Board (BSB) was represented by Mr Barnaby Hone. NB was represented by Mr Mark Heywood KC.

The Charges

4. At the outset of the hearing Mr Hone withdrew Charges 4,5,6,10,11and 12.

5. NB admitted Charges 2 and 8. He denied all the other remaining Charges.

6. NB gave sworn oral evidence in accordance with his written Statements. There were no other witnesses.

7. The burden of proof rested upon the BSB. The civil standard of proof applied.

The factual scenarios

8. The Charges being pursued arose from two factual scenarios being: -

   (a) NB's failure to file on time his self-assessment income tax returns for the

tax years ending 5th April 2019, 2020 and/or 2021 - Charges 1 - 3;

and

(b) NB's failure to pay promptly and/or at all his self-assessment income tax liabilities for the six years ending 5th April 2024 which totaled approximately £279,934.02 - Charges 7 - 9.

The essential chronology

9. NB was Called to the Bar by Inner Temple on 18th July 1996. He worked in private practice throughout save for a period between 2007 and 2012 when he was employed by a firm of Solicitors. Thereafter he returned to Chambers.

10. Prior to the tax year ending 5th April 2019 NB submitted his own income tax returns and made payments of the amounts due. Any delays in filing and/or paying were not significant. During NB's period of employment he submitted self-assessment income tax returns in relation to payments of fees received whilst he was employed.

11. However NB failed to submit his income tax return for the tax year ending 5th April 2019 which was due to be filed by 31st January 2020. Neither did he file his returns for the tax years ending 5th April 2020 and 5th April 2021.

12. It follows that no payments of income tax were made for those years.

13. HMRC pursued NB consequent upon his defaults. Eventually in September 2022 NB approached a firm of Chartered Accountants for assistance. They were formally retained on 17th November 2022. The outstanding returns were filed on 9th May 2023.

14. At the date of the hearing NB had paid approximately £261,000.00 by way of income tax due. That left him liable to pay £79,604.00 being interest and penalties imposed by HMRC. That sum included a penalty of £30,000.00 which NB disputed but has not resolved. It was assumed that this would have to be paid.

15. NB had made a few payments prior to the issue of these proceedings and had made a payment the week before the hearing. He is currently paying instalments of£ 1,000.00 per month pending a hoped for agreement with HMRC.

The evidence of NB

16. NB confirmed that prior to 2019 he had personally dealt with his own income tax returns. Essentially all had been in order until the material events.

17. NB confirmed that he was at all times aware of his legal obligations with respect to income tax. He had prepared his own VAT returns in a proper manner throughout the entire period.

18. Save for income tax all of NB's financial affairs had been dealt with lawfully and properly. His domestic finances were in order.

19. NB stated that when it came to filing his income return for the tax year ending 5th April 2019 he was aware that he did not have the money to pay the tax due from him. He stated that he was "scared" to file the return so he did not do so.

20. That failure continued. No returns were submitted for the following two tax years and no payments of income tax were made.

21. NB largely attributed his failures to health problems. This aspect was dealt with by the Tribunal in private and hence the details of specific aspects will not be recorded in this Judgment.

Health

22. The Tribunal had the benefit of two medical reports obtained by NB after these proceedings were issued.

23. The Tribunal was made aware of health problems during the periods 2012 - 2013, March-September 2015 and July-August 2019. NB had been signed off work for a time whilst employed but otherwise had worked throughout.

24. Ill health was put forward as by and large the basis of NB's failures as set out in the Charges.

25. The Tribunal gave very careful consideration to this issue. We found in particular that: -

    (a) The periods of illness prior to August 2019 had no real impact upon the subsequent defaults;

    (b) The conditions revealed by the medical reports and referred to by NB in evidence were insufficiently serious to be causative of his defaults;

    and

(c) Ill heath was not the trigger of NB's failure to file the 2019 return.

The Tribunal's Findings on Charges 1 - 3

26. The initial failure to file a tax return was the result of a deliberate decision by NB. Lack of funds to pay the tax was no justification for the failure to file the return. NB had made no attempt to obtain finance to assist him in discharging his legal obligations.

27. NB was at all times aware of his legal obligations. All of his other financial obligations were under control.

28. After the initial failure NB buried his head in the sand for a lengthy period. His tendency to procrastinate and focus upon client matters as distinct from his own affairs was not a justification for such behaviour.

29. During the period in question NB had been able to conduct his professional practice in a proper manner. There had been no client complaints.

30. Despite the regular communications from HMRC NB failed to engage in any material way. It was only when the communications became overwhelming that he sought professional assistance.

31. NB had allowed a lengthy period of time to elapse before making any significant progress.

32. All these factors combined to lead to a finding that NB had failed to demonstrate a steady adherence to the ethical Code of the Bar. The length of time during which NB failed to file income tax returns was disturbing. In particular the failure to file the 2019 return was of real seriousness. NB's conduct was wholly unacceptable for a barrister. He had failed to act with integrity and it followed that as a consequence the trust and confidence that the public was entitled to have in the profession would be significantly diminished.

33. Accordingly Charge 1 was found proved. Charge 2 was admitted and proved. Charge 3 was proved with respect to the issue of trust and confidence.

The Tribunals Findings on Charges 7 - 9

34. The Tribunal had insufficient evidence before it to conclude that NB was in a financial position to pay the income tax due at the material times. The progress

recently made arose from a re-mortgage of the family home.

35. It could not be found to represent a lack of integrity for a barrister to fail to pay debts when he did not have the money to do so. Consequently the burden of proving lack of integrity had not been discharged. The Tribunal found that Charge 7 had not been proved.

36. However the Tribunal was very concerned that NB had paid nothing by way of income tax over a lengthy period. He had told the Tribunal that his diary had been cleared for a while during COVID and that this adversely affected his finances. He had however taken a Bounceback Loan. NB had only made any progress when the pressure applied by HMRC was overwhelming. A Statutory Demand had been served. Such failure would cause the trust and confidence that the public was entitled to have in the profession to be significantly diminished.

37. Accordingly Charge 9 was found proved with respect to the issue of trust and confidence. Charge 8 had been admitted and was proved.

Mitigation

38. Mr Heywood KC addressed the Tribunal in commendable detail. He commenced by expressing NB's sincere remorse for his failings. NB had admitted wrongdoing at an early stage and had cooperated with the disciplinary process.

39. NB had not intended to seek personal gain. He had said in evidence that it was never his intention not to pay anything. He had never sought to evade or conceal.

40. Any damage to the reputation of the profession was likely to be transient.

41. The issue of NB's health was addressed in some detail.

42. NB was of good character. He was supported by excellent testimonials. He performed well professionally and was always on hand to help others.

43. NB had acquired software to enable the proper discharge of his duties with respect to VAT and Making Tax Digital. He was up to date in both respects and there was no risk of repetition.

44. The Tribunal was provided with details of NB's financial position. The progress made with respect to income tax is set out at paragraph 14 above. The family's

finances were described as "relatively strained."

45. Mr Heywood KC addressed the Tribunal with respect to the proper approach to sanction which we accepted.

46. NB agreed the BSB claim for costs.

The Tribunal's approach to sanction

47. The Tribunal had recourse to its Sanctions Guidance Version 6.

48. Unsurprisingly there is no Misconduct Group covering the facts of this case.

49. Accordingly we were urged to identify the Group which most closely applied by way of analogy. Mr Hone submitted for Group H - Failure to comply with formal Orders.

50. However we agreed with Mr Heywood KC that this was inapplicable as it essentially related to non-compliance with Court Orders and such like.

51. Mr Heywood KC submitted that we should focus of Group L - Obligations to the regulator. We paid regard to this but considered that Group D - Financial matters - was of more relevance.

52. We therefore read across Groups D and L and worked through Annex 2 as now set out.

53. We found the following factors in relation to culpability: -

    (a) The misconduct was intentional - particularly at the outset;

    (b) NB's motivation in 2019 was not to pay his income tax due;

    (c) The misconduct was repeated over a lengthy period;

    (d) NB had complete control over the circumstances giving rise to the misconduct;

    and

    (e) NB should have foreseen the harm he was doing to the reputation of the profession.

54. We found the following with respect to harm: -

    (a) The harm was to the reputation of the profession and the public confidence;

    and

(b) That harm increased as time went by during the lengthy period of default and given the large amount of the debt.

55. We found the following aggravating circumstances: -

(a) NB's failure to self-report;

(b) NB is a very experienced barrister who was at all times aware of his responsibilities;

and

(c) NB did not and does not have a plan in place to regularise his financial affairs should he again be afflicted by ill health. Neither does he have the benefit of accountants' advice. These combine to produce a potential risk of repetition.

56. We found the following mitigating circumstances: -

(a) Acceptance of wrongdoing at an early stage in the proceedings;

(b) Remorse;

(c) Cooperation with the process;

(d) Substantial rectification albeit at a late stage;

(e) The seeking of professional help - again late in the day;

(f) There has been no recurrence of the misconduct;

(g) Health difficulties - although not causative of the misconduct;

and

(h) Good character and testimonials.

Disposal

57. The Tribunal found that thls was case of a high degree of seriousness and medium harm.

58. We approached the question of sanction by starting with a consideration of the least severe available penalty and working up.

59. The Tribunal concluded that the sanction required for the protection of the public and the maintenance of the reputation of the profession was a fine. A suspension would in all the circumstances be disproportionate.

60. Given our conclusion at paragraph 56 above the Tribunal having taken into

account all relevant matters and the financial circumstances of NB imposed a fine of £18,000.00 upon NB. This is to be paid by equal monthly instalments over a 12 month period with the first payment due on 9th October 2026.

61. The Tribunal ordered NB to pay the costs of the BSB in the agreed sum of £4,650.00.

62. All decisions set out in this Judgment were unanimous.

Dated: 17th September 2026

Geoffrey Williams KC
Chairman of the Tribunal