



(date of issue TBC)
info@smeblaw.co.uk

Open Letter

**The Rt Hon Andy Burnham MP
Prime Minister**

Dear Prime Minister,

Re: Interest on Lawyers' Client Accounts Scheme (ILCA)

The SME & Boutique Law Firm Alliance writes to express its profound alarm at proposals to appropriate interest generated on lawyers' client accounts for general Ministry of Justice funding.

The profession is being asked to contemplate a scheme under which Government would take 75% of the interest generated on pooled client accounts, while having consulted on taking 90% or even 100%, together with 50% of the interest generated on individual client accounts.

We consider that proposition extraordinary. The justice system is a fundamental public service. Its chronic funding problems cannot fairly or sustainably be addressed by identifying income connected with one heavily regulated group of private businesses and simply diverting it to Government.

Further, the proposal has been described across the profession as a "stealth tax", and it is difficult to see it otherwise. Government proposes compulsorily to appropriate a substantial proportion of a financial return generated on client money, not as part of the ordinary taxation system, but through a bespoke scheme applying specifically to users and providers of legal services. Yet fundamental questions remain unanswered as to the legal character of that payment. Is it a tax, a levy, a sequestration of client money, or something else? What is the statutory basis for it, and what safeguards ordinarily associated with the imposition of taxation will apply?

We carry the cost. We carry the compliance burden. We carry the risk.

Client accounts do not operate themselves. Law firms open and maintain them, undertake the banking and accounting, maintain ledgers and reconciliations, employ or engage finance professionals, invest in specialist systems, operate payment controls, train staff, undergo audit and regulatory scrutiny, and comply with an extensive framework designed to safeguard every penny of client money.

When something goes wrong, it is law firms and their officers who face regulatory, disciplinary, financial and reputational consequences. The profession also funds the regulatory and compensation architecture surrounding client money.

Against that background, the description of retained client-account interest as effectively “unearned” income is deeply objectionable. If Government and regulators regard the holding of client money as an activity carrying sufficient risk to justify extensive controls, oversight and compliance costs, they cannot credibly pretend that the economic return generated through that same infrastructure appears from nowhere.

Government proposes to take the benefit while leaving private businesses with the work, cost, liability and risk. That is not a partnership with the profession. It is an extraction from it.

The smallest firms will be hit hardest

The impact will not be evenly distributed. SME, boutique, high-street, rural and owner-managed firms have far less capacity to absorb the removal of an income stream or the additional administrative costs of a new scheme than the largest legal businesses.

Government's own consultation acknowledges that smaller providers typically operate on smaller profit margins and that the scheme may impose additional administrative costs. The Law Society has gone further, warning that firms will close, fees will rise and clients will be affected if the proposal proceeds.

For some smaller firms, client-account interest is not an incidental windfall. It contributes towards the very real cost of safely maintaining client-money infrastructure and, in some practices, helps keep already narrow margins commercially sustainable. For civil litigation practices, example, operating within fixed or constrained recoverable costs, there may be little or no ability to absorb these additional costs or simply pass them on to clients, making the cumulative impact particularly acute.

If client account income is removed, the underlying costs do not disappear. Firms must either absorb them, increase fees, introduce additional charges, reduce staff and investment, withdraw from marginal areas of work, merge into larger businesses or, in the worst cases, close.

The proposals also risk reversing progress on diversity within the profession

There is a consequence which Government cannot afford to overlook: the firms most vulnerable to these proposals are also an important source of diversity in the ownership and leadership of the legal profession.

The SRA's own 2025 diversity data demonstrates this particularly starkly in relation to ethnicity. Across the profession, 19% of partners are from Black, Asian or minority ethnic backgrounds. In firms with 50 or more partners, that figure falls to just 9%. In one-partner firms, it rises to 42%. The disparity is even more striking when individual groups are considered. In the largest firms, just 5% of full-equity partners are Asian and 0.5% are Black. In one-partner firms, those figures are 30% and 9% respectively.

Small and owner-managed firms are therefore not merely another segment of the legal services market. For many lawyers from backgrounds historically underrepresented in the senior leadership of the profession, establishing or joining an independent practice has

provided a route to ownership and leadership which the largest firms have demonstrably not provided to the same extent.

There are other equality considerations. The SRA's data shows that disabled lawyers are also represented at a considerably higher rate in one-partner firms than in the largest practices. Women, meanwhile, continue to be substantially underrepresented at full-equity partner level across the profession, particularly within the largest firms.

The Government should therefore be extremely cautious about introducing an economic measure which disproportionately affects the smaller and owner-managed end of the profession without properly understanding who owns, leads and works within those businesses.

If this policy contributes to the closure, merger or acquisition of independent practices, we risk losing not only firms, but diversity in law-firm ownership and leadership.

That would have consequences beyond the profession itself.

The SRA expressly recognises that a diverse and representative legal profession benefits consumers by improving choice and enabling the public to obtain legal services from professionals who reflect the communities they serve.

The Government must therefore explain how the equality impact of this proposal has been assessed. In particular, it should examine whether the removal of client-account interest would disproportionately affect firms owned or led by lawyers from ethnic minority backgrounds, disabled lawyers, women and others who remain underrepresented within the senior leadership of the largest firms.

The Law Society has already warned that the Government's equality assessment is inadequate and fails properly to identify the impact upon disadvantaged groups and geographic areas. That should be a serious warning.

A policy intended to raise money for access to justice must not be allowed simultaneously to reduce access to justice and reverse hard-won progress towards a more diverse legal profession.

The Government cannot credibly champion diversity, social mobility and wider access to the legal profession while pursuing policies which risk making independent law-firm ownership increasingly economically difficult for the very groups who have found greater representation there.

A policy said to support justice could actively reduce access to it

This is where the proposal becomes not merely unfair to firms, but potentially self-defeating for the public.

Small and high-street law firms are part of the infrastructure of access to justice. They serve individuals, families, vulnerable clients and small businesses in communities across England and Wales. They undertake conveyancing, probate, family work, litigation, legal aid and other services on which ordinary people rely.

If Government makes those firms less viable, some will disappear. Others will consolidate, cease less profitable work or increase prices. Consumers will face less choice, fewer local providers and higher costs. Existing legal aid deserts and geographical gaps in legal provision risk becoming worse.

The Law Society has specifically warned that legal aid providers, small firms and rural practices are particularly vulnerable, and that the proposals could lead to closures or firms deciding that legal aid work is no longer viable.

There is a bitter irony in taking money from the businesses that provide access to legal services in order to “strengthen the justice system”, if the consequence is that fewer people can afford or find a solicitor through whom to access that system.

Private businesses should not be required to prop up failures in the current public framework

Law firms plainly benefit from a functioning justice system. That does not make them uniquely responsible for financing it.

Banks benefit from a functioning economy and financial system. Financial advisers benefit from functioning markets. Accountants benefit from the tax and corporate framework. Employers across the country depend upon functioning public infrastructure. We do not ordinarily respond to shortcomings in those systems by appropriating a particular stream of private-sector income generated by the businesses that use them.

The legal sector already makes a substantial economic and fiscal contribution. The Law Society estimates that the sector contributed £15 billion in tax in 2023. Solicitors and their clients also contribute directly towards the operation of the justice system through court and tribunal fees: HMCTS recorded more than £830 million in fee income in 2024/25, a large proportion of which, according to the Law Society, came from solicitors and their clients.

If the justice system requires greater investment, Government should fund it transparently and sustainably through ordinary fiscal and spending decisions. It should not impose what the Law Society has described as a crude sector-specific tax on clients of legal services and then require the businesses administering those clients' money to shoulder the operational burden of collecting it.

The evidence base is not good enough for an intervention of this scale

The profession should not be asked to accept an intervention of this magnitude without a robust financial evidence base. The Law Society has expressly criticised the absence of a financial impact assessment and says there remain significant gaps in the Ministry of Justice's understanding of how client money and interest operate in practice.

That concern is especially acute for smaller firms. Sector-wide averages can conceal the position of practices operating on narrow margins. The Law Society's Financial Benchmarking Survey 2025 reported that growth in profit per equity partner in 2024 was just 1.2% once client-account interest was excluded, while support-staff expenditure and non-salary overheads were already substantial.

The Government must therefore publish credible modelling showing the impact by firm size, practice area and client-money profile, including the effect on legal aid providers, rural practices, conveyancers, private-client firms and other businesses which routinely hold significant client money. It must also model behavioural consequences: increased client charges, reduced pro bono work, movement to alternative client-money arrangements, consolidation and firm closure.

The proposal risks accelerating consolidation and hollowing out the high street

The cumulative burden on smaller legal businesses matters. Firms are already dealing with increasing employment costs, regulatory fees, Compensation Fund contributions, technology and cyber-security expenditure, anti-money laundering obligations and further regulatory reform.

Removing client-account interest cannot sensibly be assessed in isolation from those pressures. A measure that may appear tolerable when viewed as a percentage of sector-wide revenue can be devastating to a small practice operating on narrow margins.

The Government should be especially concerned about a policy that inadvertently accelerates consolidation of the profession into larger providers. The disappearance of independent firms would reduce competition and consumer choice and weaken the diversity of ownership and business models within legal services.

Once those firms have disappeared from towns and communities, they will not simply reappear when Government later discovers that access to justice has deteriorated further.

The profession should not be treated as a convenient source of revenue

The Ministry of Justice's consultation proposes that the proceeds should flow into general Ministry funding rather than being ring-fenced for specific access-to-justice initiatives. That makes this materially different from many overseas schemes cited in support of the proposal.

This is therefore not simply a profession being invited to support a defined access-to-justice project. It is Government seeking access to an income stream arising from client money held and administered by private regulated businesses, to supplement the general budget of a public department.

The profession is entitled to be horrified by the principle as well as the practical consequences. If Government can identify this private-sector income and appropriate most or all of it because the businesses concerned depend upon a functioning justice system, where does that principle end?

There are serious unresolved legal and operational questions

The proposal is not merely a question of percentages. Fundamental questions remain about what the compulsory payment actually is: tax, levy or another form of statutory appropriation, and the legal basis upon which Government proposes to take it.

The proposed monitoring arrangements also raise serious confidentiality and data concerns. Client-account records can reveal highly sensitive information about clients, transactions, beneficiaries, settlements and commercial affairs. Any scheme requiring access to those records must explain precisely what information Government or a scheme administrator would see, the lawful basis for that access, how confidentiality would be protected and how commercially sensitive information would be safeguarded.

There are significant practical difficulties too. Firms may hold money relating to reserved and unreserved activities within the same matter, and the Law Society has warned that separating those funds may be difficult or impossible in practice. Government must also explain how firms are expected to comply if banks do not offer account products capable of meeting the scheme's requirements.

The scheme may also distort competition. Regulated firms could face the loss of interest, additional reporting obligations and compliance costs while competing, in areas of unreserved work, with providers that do not carry equivalent regulatory burdens.

Nor should Government overlook the clients whose money generates the interest in the first place. Solicitors already owe regulatory duties to account to clients for a fair sum of interest, and in some cases, including substantial damages held for vulnerable clients, the proposed scheme could directly reduce the return otherwise available for the client's benefit.

The proposals risk driving legal work outside the regulated sector

There is a further unintended consequence which Government must confront. By imposing additional costs and removing income from SRA-regulated firms, the proposals risk making the regulated model progressively less commercially attractive while leaving unregulated providers untouched.

This is particularly concerning in areas of legal work which are not reserved activities, where regulated solicitors already compete with businesses that are not subject to the same Accounts Rules, professional indemnity requirements, regulatory scrutiny, Compensation Fund arrangements or wider consumer-protection framework.

If regulated firms are required to surrender most of the interest generated on client money while bearing all of the cost and responsibility associated with regulation, Government risks creating a financial incentive for legal services to migrate towards ^{unregulated} structures. That would be an extraordinary policy outcome: a measure presented as supporting access to justice could simultaneously weaken the regulated legal sector and push consumers towards providers offering fewer regulatory protections.

Public policy should be encouraging consumers towards properly regulated legal services, not creating economic incentives that make regulated practice less sustainable.

Third Party Managed Accounts are not a simple solution

We anticipate that Government may suggest that firms wishing to avoid the financial consequences of these proposals could simply stop holding client money and instead use Third Party Managed Accounts ("TPMAs").

That is not an adequate answer.

TPMAs may be appropriate for some firms and some transactions. They are not a like-for-like replacement for solicitors' client accounts across the legal services market and treating them as such risks serious practical consequences for both firms and consumers.

This is particularly acute in areas such as residential conveyancing, probate and private client work, where firms routinely receive, safeguard and distribute substantial sums as an integral part of the legal service being provided. In these work types, speed matters. Control matters. Certainty matters.

A conveyancing transaction may require funds to move through chains of transactions within tightly defined completion windows. Probate and trust matters may involve numerous receipts and payments to beneficiaries, HMRC, creditors, estate agents, utility companies and other third parties over prolonged periods.

The difficulties are not confined to conveyancing and private client work. Civil litigation firms operating under fixed or significantly constrained recoverable costs already work within margins shaped by successive reforms to civil costs. In conditional fee matters, firms may also need to deduct an agreed success fee from damages before accounting to the client.

Introducing a third-party provider into that process risks creating additional delay and complexity where a client disputes the deduction, notwithstanding the existence of a signed conditional fee agreement. If the third-party provider cannot release the disputed element until the solicitor has established its contractual entitlement, firms may be forced to wait significantly longer to recover fees for work already completed, while potentially incurring further costs in mediation or dispute resolution.

For smaller litigation practices operating on tight margins, the resulting pressure on cash flow could be substantial. A policy which simultaneously removes client-account interest and encourages firms towards arrangements which may delay recovery of their own fees risks compounding, rather than alleviating, the financial pressure on smaller regulated practices.

Introducing another commercial organisation into that chain inevitably introduces another operational dependency. The solicitor remains responsible for progressing the legal matter and protecting the client's interests but no longer has direct control of the account through which the client's money must move.

Indeed, the SRA itself has recorded concerns from firms about the cost, safety and speed of TPMA's, with those concerns strongest amongst firms undertaking high-volume conveyancing. Some firms told the SRA that requiring TPMA's could reduce the number of conveyancing transactions they were capable of completing.

TPMA's also an important consumer-protection issue

A TPMA does not eliminate third-party or institutional risk. It transfers custody of the money from an SRA-regulated law firm to a separate commercial provider subject to a different regulatory regime.

The SRA's own guidance requires solicitors to explain to clients that the regulatory protections applying to TPMA's are different from those applying to client money held in a solicitor's client account. That distinction matters.

Where solicitors hold client money, there is an established regulatory architecture including the SRA Accounts Rules, accountants' reporting requirements where applicable, the SRA's investigatory and intervention powers and the profession-funded Compensation Fund. The SRA itself describes the Compensation Fund as capable, subject to its rules and discretion, of compensating consumers where money has been stolen or not accounted for by someone it regulates.

Moving money outside that framework does not magically remove risk. It changes where that risk sits and potentially changes the redress available if something goes wrong.

Nor does using a TPMA remove the solicitor's regulatory burden. SRA-regulated firms using TPMA's must still undertake due diligence on the provider, ensure the arrangement is appropriate, explain it to clients, obtain regular statements, check transactions, maintain records and monitor the account. Their duties to protect client money and act in their clients' best interests remain.

So, the suggestion that firms can simply replace client accounts with TPMA's fundamentally misses the point. The profession should not be forced towards a potentially slower, more expensive and operationally complex method of handling client money simply because Government has made the established model economically unattractive by appropriating the income it generates.

Nor should public policy deliberately distort firms' commercial decisions about how best to safeguard client money. The question should be: which arrangement is safest, most efficient and most appropriate for the client and the transaction?

It should not become: which arrangement allows a law firm to avoid Government taking most or all of the economic return generated by its client account?

For conveyancing and private client practices in particular, forcing or financially incentivising firms away from client accounts could therefore produce the extraordinary result of making legal transactions more expensive, more cumbersome and potentially less resilient, while adding another commercial entity between the solicitor and the client's money.

That cannot sensibly be presented as an answer to the concerns raised by this proposal.

A decision of this magnitude must not be rushed

Our concerns about the consultation process have been heightened by subsequent developments. The consultation closed in March 2026, after which Government told Parliament that responses would be carefully considered and an official response provided. In June, the then Minister told the Justice Committee that Government would respond "in a proper way and in proper time" and would not pre-empt the eventual form of any scheme. Yet, before publishing that response, the Ministry of Justice subsequently advertised senior roles concerned with developing ILCA from primary legislation through to implementation, reportedly describing it as a "flagship programme".

That inevitably raises a fundamental question: what is the purpose of consultation if implementation machinery is being assembled before Government has publicly explained what it learned from that consultation or whether the evidence caused it to reconsider the policy at all?

Consultation must be genuine. The profession is entitled to assurance that responses are capable of influencing the outcome, rather than merely influencing the mechanics by which a predetermined policy will be implemented.

We are also deeply concerned about the process by which these proposals have developed. Although the Ministry of Justice held stakeholder roundtables in 2025 and launched a formal consultation in January 2026, the original consultation period was criticised by the Law Society as unduly short and was subsequently extended. A measure capable of materially changing the economics of legal practice requires meaningful engagement with the businesses expected to bear its consequences.

There is a further inconsistency in timing. In December 2025, the SRA described wider questions concerning the future model of holding client money – including the management of interest accrued on client accounts – as important but longer-term reforms to which it would return after improving the current arrangements. It would be extraordinary for Government now to pre-empt that wider regulatory work without first addressing the operational, consumer-protection and market consequences identified by the profession.

Consultation must be capable of changing policy. It cannot become an exercise in asking the profession how Government should implement a decision it has already made. No measure should be announced in the Budget or otherwise implemented until consultation responses have been properly considered and Government has published a substantive response together with credible financial, regulatory, equality and access-to-justice impact assessments.

Our request to Government

The SME & Boutique Law Firm Alliance calls upon the Government not to proceed with the ILCA proposals in their present form.

We further ask Government to confirm that no ILCA measure will be announced or implemented while the consultation process remains unresolved, and that any materially revised proposal will be subject to meaningful further engagement with the profession before a final decision is taken.

No scheme should be announced or implemented until Government has undertaken and published a robust, transparent and independently scrutinised assessment of its impact on firms of different sizes and practice areas, including the cumulative burden of other regulatory and employment costs.

This proposal does not make those responsible for failure bear its cost. It asks compliant businesses, and ultimately their clients, to pay again precisely because they have successfully generated and safeguarded money within a regulated system.

That assessment must examine firm viability, closures, staffing, legal fees, legal aid provision, pro bono work, consumer choice, market consolidation, geographical availability of legal services, equality and diversity within firm ownership, and access to justice.

Most importantly, Government must speak directly to the SME, boutique, high-street and owner-managed firms that will bear the consequences. Sector-wide averages cannot be allowed to conceal the reality of businesses operating on narrow margins.

This proposal does not make those responsible for failure bear its cost. It asks compliant businesses, and ultimately their clients, to pay again precisely because they have successfully generated and safeguarded money within a regulated system.

Summary

The justice system is in crisis. We see the consequences of that crisis every day. But the answer cannot be to weaken the very firms through which the public accesses justice, while requiring those firms to continue carrying all of the cost, compliance burden and risk associated with safeguarding client money.

We take the risk. We do the work. We bear the cost. Government should not simply take the return.

We urge you to reject this proposal and instead engage with the profession on sustainable solutions to funding justice that do not threaten the survival of smaller firms or further erode access to justice.

Given the profound questions raised as to the legal character of the proposed scheme, the treatment of client money, the adequacy of the consultation and impact assessment process, and the proportionality of the interference proposed, the Alliance expressly reserves its position as to any legal remedies that may be available should Government proceed.

We would welcome an urgent meeting with Ministers and officials before any final decision is taken.

Yours sincerely,

Jade Gani TEP
Co-Founder
SME & Boutique Law Firm Alliance

Signed by:-

1. Jade Gani – CEO & Founder, Circe Law Ltd
2. Kate Burt - CEO, HiveRisk
3. Helen Forster – Director, HTF Legal
4. Peter Redmond – Managing Director, Kings Solicitors Limited
5. Katie Lightfoot – Managing Partner, Caverley Lightfoot
6. Nathalie Wilson – Managing Partner, Wilson Family Law
7. Alexandra Gordon – Managing Partner, Tassells LLP
8. Alisha Butler – Director, Phoenix Solicitors
9. Paul Benedek – Owner Director, Excis Networks Limited
10. Kim Simper – Managing Director, Simper Law Limited
11. Debbie Everett – Managing Director, eg.law
12. Sue March – Finance Director, eg.law
13. Leila Chaudry – Compliance Consultant, Legal Compliance Consultants Limited
14. Grant McCall – Director, AMD Solicitors
15. Cassie Davies – Managing Director, Nairnsey Fisher & Lewis
16. Lyndsy Sword – Director, Wolf Law Solicitors Ltd
17. Natalie Marsland – Legal Assistant, Wolf Law Solicitors Ltd
18. Rukshana Khanom – Senior Associate, Thrings LLP
19. Emma Mary Westsmith – Director Solicitor, Julie West Solicitors
20. Hannah Dowling – Director, HMD Legal
21. Shujaat Ali – Partner, Daniel & Baker Solicitors
22. Nicholas Ash – Managing Director, Bright Legal Solicitors
23. Olga Washington – Solicitor, Lyons Bowe Solicitors
24. Alane Lunn – Solicitor, Alane Lunn Solicitor Limited
25. Ashley Barwick – Practice Manager, Anderson Partnership
26. Arthur Michael Robinson – Director, Emmersons Solicitors Ltd
27. Julie West – Director, Julie West Solicitors
28. Michael Calfe – Director, Foster Harrington
29. Trusha Velji – Director, Touch Solicitors
30. Amanda Shaw – Director, Amanda Shaw Solicitors Limited
31. Timothy John Bishop – Senior Partner, Bonallack & Bishop
32. Rich Bates – Director, Cognitive Law Ltd

33. Joy Bassett – Practice Manager, A P Bassett Solicitors
34. Malcolm Seamus Dexter Fitzgerald – Partner, GWCA solicitors
35. Hamed Ovaisi – Chairman, SO Legal Limited
36. Siobhan Cribbin – Director, Cribbin & Co Solicitors
37. Tony Kang – Director, Compliance Legal
38. Andy McKay – Solicitor, Martin Searle Solicitors
39. Rupert Taylor – Partner, ODT Solicitors
40. Mark Allen – Partner, Thompson Allen LLP
41. Jade Golesworthy – Solicitor, Thompson Allen LLP
42. Sonia Christmas – Director, Christmas and Company Solicitors
43. Emma Thompson – Head of Litigation, Thompson Allen LLP
44. Charlotte Webb – Secretary, Thompson Allen LLP
45. Lindsey Cadle – Legal Assistant, Thompson Allen LLP
46. Alison Gillan – Secretary, Thompson Allen LLP
47. Cherie Rawlings - Post Completion Manager, eg.law
48. Corrine Lee – Secretary, Thompson Allen LLP
49. Rob Fawcett – Managing Partner, E J Moyle LLP
50. Justin Thompson – Partner, Thompson Allen, LLP
51. Camilla Rents – Director, Old Bailey Solicitors
52. Sharon Lyon – Partner, E J Moyle LLP
53. Daryl Griffiths – Director, Burnett Barker Solicitors
54. Emma Gaudern – CEO, EMG Solicitors Limited
55. Laura Nash – Director, Woolliscrofts Solicitors
56. Nigel Harper – Group Director, Parfitt Cresswell Limited
57. Jennifer Clare Dahill – Partner, GWCA Solicitors (Green Wright Chalton Annis)
58. Jessica Shael – Private Client Executive, GWCA Solicitors
59. Stuart Grace – Solicitor, Dawson Hart
60. Gemma Louise Rowland – Partner, GWCA Solicitors
61. Kerry Tandy – Litigation Senior Paralegal, GWCA Solicitors
62. Lee Millard – Head of Accounts, GWCA Solicitors
63. Emma Chatwell – Senior Partner, GWCA Solicitors
64. Ellie Taylor – Senior Solicitor, Green Wright Chalton Annis
65. Sandra Betts – Legal Secretary, GWCA Solicitors
66. Kirsty Worsfold – Secretary, GWCA Solicitors
67. Emma Murphy - Licensed Conveyancer, GWCA Solicitors
68. Gina Cucciniello – Senior Associate Solicitor, Renaissance Legal
69. Lisa Ann Lancaster – Legal Secretary, GWCA Solicitors
70. Julie Crowder-Barr – Chartered Legal Executive, EG Law
71. Caleb Dunthorne – Completions Manager, eg.law Limited
72. Jake May – Managing Director, Kelly Family Law Ltd
73. Alex Whitmore – Associate Solicitor, Everys Solicitors LLP
74. Helen Holmes - Managing Director COLP/COFA, Yarwood Holmes
75. Verona Cocks – Managing Partner, Paddle & Cocks LLP
76. Angeline Martin – Solicitor, Macmillans Solicitors LLP
77. Stephen Wright – Private Client Executive, GWCA Solicitors
78. Andrew Robinson – Sole Principal, Andrew Robinson Notary Public
79. Lauren Clare Gillespie – Partner, Macmillans LLP
80. Abigail Louise Inch – Solicitor, GWCA Solicitors

81. Helen Claydon – Co-Founder & Director, HAIG Legal Group
82. Sharon Lelkes – Director, Connolley and Company Limited
83. Carol Blakey – Solicitor, Coole Bevis LLP
84. Lucy Tarrant – Managing Director, Cognitive Law Limited
85. Jo Perrett – Practice Manager & Finance Partner, Harold G Walker Solicitors
86. John Bradley – Managing Director, Bradleys Law Ltd
87. Marion Foley – Director, Townsend Family Law
88. Gillian Rosemary Collins – Partner, Warwick Barker LLP
89. Allyson Phillips – Chartered Legal Executive, eg.law Ltd
90. Fiona Murton – Legal Cashier, GWCA Solicitors
91. Kalpa Prajapati – Partner, Grant Saw Solicitors LLP
92. Paige Chapman – Solicitor, GWCA Solicitors
93. Hannah Ferguson – Paralegal, Circe Law Ltd
94. Elise Mason – Partner, GWCA Solicitors
95. Elizabeth Freeman – Paralegal, Circe Law Ltd
96. Selvia Shakier – Solicitor, GWCA Solicitors
97. Janet Sainsbury – Solicitor, Nicholls & Sainsbury
98. Lynn Elizabeth Murray – Owner, Lynn Murray & Co
99. Sadhana Joshi – Solicitor & Director, Avenue Solicitors Limited
100. Kimberley Bartle – Solicitor, John Boyle Solicitors Ltd
101. Sarah Catherine Helene Phillips – Partner, Dean Wilson LLP