

Notice of turnover apportionment



Use this form to give us new turnover figures for each of the affected firms where:

- a firm has taken over the whole or part of one or more authorised bodies; or
- a firm has split or ceded part of its practice to another authorised body and you want us to take this into account in determining periodical fees.

You should save a copy of the form to your device before you start to fill it in

This form is an editable PDF and must be completed on screen. When complete, you should submit it using mySRA.

Section 1 - Notification details

1.1 Event leading to apportionment

1.2 Date of event

1.3 Have all affected firms agreed the information provided on this form?

Yes

No

Section 2 - Successor firm

Identifying a firm as a successor firm for the purpose of this notification does not also mean that it is a successor for the purposes of the SRA Indemnity Insurance Rules. Successor firm here should be taken to mean any firm which has taken over the whole or part of one or more SRA authorised bodies.

2.1 Firm name

SRA number

2.2 Contact at firm:

Name

SRA number

Email

2.3 Is the firm is successor for Professional Indemnity Insurance purposes? Yes

No

Submit a separate form if your firm has split and there is more than one successor firm.

Section 3 - Ceding firm(s)

Ceding firm 1

3.1 Firm name

SRA number

3.2 Contact at firm:

Name

SRA number

Email

3.3 Firm closure date (if closing)

3.4 Most recent turnover figure

The figure should cover a 12-month period prior to 1 November 2025. For instance, 1 May 2024 - 30 April 2025.

If you cannot provide a figure that meets this criteria, email notifications@sra.org.uk before you complete this form.

3.5 Turnover based on:

Closed accounts

An estimate (if your accounts have not yet been closed)

3.6 Period start date

Period end date

Must be before 01 November 2025

3.7 Percentage of turnover to be reapportioned to successor firm
Must be greater than zero

Ceding firm 2

3.8 Firm name

SRA number

3.9 Contact at firm:

Name

SRA number

Email

3.10 Firm closure date (if closing)

3.11 Most recent turnover figure

The figure should cover a 12-month period prior to 1 November 2025. For instance, 1 May 2024 - 30 April 2025.

If you cannot provide a figure that meets this criteria, email notifications@sra.org.uk before you complete this form.

3.12 Turnover based on:

Closed accounts

An estimate (if your accounts have not yet been closed)

3.13 Period start date

Period end date

Must be before 01 November 2025

3.14 Percentage of turnover to be reapportioned to successor firm

Must be greater than zero

If you need to tell us about more ceding firms, use Annex 1 at the end of this form.

Section 4 - Declarations

An individual manager from each affected firm must complete this section.

Knowingly or recklessly giving false or misleading information, or failing to inform us of significant information could lead us to reject the application, revoke the authorisation of the Applicant Firm, withdraw approval of a role holder and/or take disciplinary action.

You should not assume that information is known to us because it is in the public domain, or has previously been disclosed to us or another regulatory body. If you are in any doubt about the relevance of information, you should include it in this application.

We may make enquiries and seek further information considered necessary in determining this application.

In making this declaration, you confirm that:

- you have read and understood the guidance,
- the information in this notification is correct and complete to the best of your knowledge and belief,
- you have the authority to make this declaration on behalf of your firm, and
- you agree with the apportionment of the turnover.

On behalf of the successor firm

Forename(s)	<input type="text"/>	Surname	<input type="text"/>
SRA no	<input type="text"/>	Date of birth	<input type="text"/>
Role	<input type="text"/>	Email	<input type="text"/>
I have read and understood the declaration above			Date <input type="text"/>

On behalf of ceding firm 1

Forename(s)	<input type="text"/>	Surname	<input type="text"/>
SRA no	<input type="text"/>	Date of birth	<input type="text"/>
Role	<input type="text"/>	Email	<input type="text"/>
I have read and understood the declaration above			Date <input type="text"/>

On behalf of ceding firm 2

Forename(s)	<input type="text"/>	Surname	<input type="text"/>
SRA no	<input type="text"/>	Date of birth	<input type="text"/>
Role	<input type="text"/>	Email	<input type="text"/>
I have read and understood the declaration above			Date <input type="text"/>

Section 5 - Returning the form

Once completed you must upload and submit this form via mySRA

Section 6 - What we will do with your data

Annex 1 - additional ceding firms

Ceding firm 3

3.1 Firm name

SRA number

3.2 Contact at firm:

Name

SRA number

Email

3.3 Firm closure date (if closing)

3.4 Most recent turnover figure

The figure should cover a 12-month period prior to 1 November 2025. For instance, 1 May 2024 - 30 April 2025.

If you cannot provide a figure that meets this criteria, email notifications@sra.org.uk before you complete this form.

3.5 Turnover based on:

Closed accounts

An estimate (if your accounts have not yet been closed)

3.6 Period start date

Period end date

Must be before 01 November 2025

3.7 Percentage of turnover to be reapportioned to successor firm

Declaration on behalf of ceding firm 3

Forename(s)

Surname

SRA no

Date of birth

Role

Email

I have read and understood the declaration in Section 4

Date

Ceding firm 4

3.1 Firm name

SRA number

3.2 Contact at firm:

Name

SRA number

Email

3.3 Firm closure date (if closing)

3.4 Most recent turnover figure

The figure should cover a 12-month period prior to 1 November 2025. For instance, 1 May 2024 - 30 April 2025.

If you cannot provide a figure that meets this criteria, email notifications@sra.org.uk before you complete this form.

3.5 Turnover based on:

Closed accounts

An estimate (if your accounts have not yet been closed)

3.6 Period start date

Period end date

Must be before 01 November 2025

3.7 Percentage of turnover to be reapportioned to successor firm

Declaration on behalf of ceding firm 4

Forename(s)

Surname

SRA no

Date of birth

Role

Email

I have read and understood the declaration in Section 4

Date