Solicitors Regulation Authority

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Money missing from client account - Warning notice [https://contact.sra.org.uk/solicitors/guidance/money-missing-client-account/]

21 June 2024

Relevant to all firms and individuals we regulate but is particularly relevant to you if you are a manager of a firm or a firm's COFA or COLP.

Improper use of client account as a banking facility - Warning notice [https://contact.sra.org.uk/solicitors/guidance/improper-client-account-banking-facility/]

1 March 2023

How to prevent your firm’s client bank account being improperly used as a banking facility.

Improper use of client account as a banking facility - Case studies [https://contact.sra.org.uk/solicitors/guidance/improper-use-client-account-banking-facility/]

1 March 2023

Case studies to be read in conjunction with the warning notice on improper use of client account as a banking facility.

Do I need to operate a client account? - Guidance

[https://contact.sra.org.uk/solicitors/guidance/operate-client-account/]

16 February 2023

Questions and answers for SRA-authorised firms that receive client money in the form of fees and disbursements and want to rely on the exemption not to operate a client account.

Granting authority to withdraw residual client balances - Guidance
[https://contact.sra.org.uk/solicitors/guidance/general-granting-authority-withdraw-residual-client-balances/]

8 October 2020

To help you understand how we make decisions to grant authorisation to a firm to withdraw residual client balances over £500.

Taking money for your firm's costs - Guidance
[https://contact.sra.org.uk/solicitors/guidance/taking-money-for-your-firms-costs/]

14 September 2020

For all SRA-authorised firms and individuals that receive money and assets from clients and third parties and use that money to pay fees and disbursements.

Planning for and completing an accountant's report - Guidance
[https://contact.sra.org.uk/solicitors/guidance/planning-completing-accountants-report/]

14 September 2020

Advice to help reporting accountants and a firm’s senior managers/ COFA prepare for and complete an accountant’s report and statutory reporting obligations to us.

Statement of our position regarding firms operating a client’s own account - Guidance

Solicitors Regulation Authority

[https://contact.sra.org.uk/solicitors/guidance/clients-own-account/]

25 November 2019

Understand in what circumstances under Rule 10 of the SRA Accounts Rules you can operate a client's own personal bank account as signatory.

Joint accounts and record keeping - Guidance

[https://contact.sra.org.uk/solicitors/guidance/joint-accounts-record-keeping/]

25 November 2019

Understand the types of joint accounts that you can operate and the records which you will need to keep in order to comply with the SRA Accounts Rules.

Helping you keep accurate client accounting records - Guidance

[https://contact.sra.org.uk/solicitors/guidance/accurate-client-accounting-records/]

25 November 2019

Understand your obligations under the SRA Accounts Rules to keep accurate accounting records relating to the receipt and handling of client money.

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