



## Search guidance - results

### Accounts and finance

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#### **Money missing from client account - Warning notice**

[\[https://upgrade.sra.org.uk/solicitors/guidance/money-missing-client-account/\]](https://upgrade.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**

[\[https://upgrade.sra.org.uk/solicitors/guidance/improper-client-account-banking-facility/\]](https://upgrade.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**

[\[https://upgrade.sra.org.uk/solicitors/guidance/improper-use-client-account-banking-facility/\]](https://upgrade.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**



[\[https://upgrade.sra.org.uk/solicitors/guidance/operate-client-account/\]](https://upgrade.sra.org.uk/solicitors/guidance/operate-client-account/)

16 February 2023

Questions and answers for SRA-authorized 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**

[\[https://upgrade.sra.org.uk/solicitors/guidance/general-granting-authority-withdraw-residual-client-balances/\]](https://upgrade.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**

[\[https://upgrade.sra.org.uk/solicitors/guidance/taking-money-for-your-firms-costs/\]](https://upgrade.sra.org.uk/solicitors/guidance/taking-money-for-your-firms-costs/)

14 September 2020

For all SRA-authorized 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**

[\[https://upgrade.sra.org.uk/solicitors/guidance/planning-completing-accountants-report/\]](https://upgrade.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**



[\[https://upgrade.sra.org.uk/solicitors/guidance/clients-own-account/\]](https://upgrade.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**

[\[https://upgrade.sra.org.uk/solicitors/guidance/joint-accounts-record-keeping/\]](https://upgrade.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**

[\[https://upgrade.sra.org.uk/solicitors/guidance/accurate-client-accounting-records/\]](https://upgrade.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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### **Filter by type**

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- ☐ 2019
- ☐ 2017
- ☐ 2016
- ☐ 2014

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- ☐ Solicitors
  - ☐ Other lawyers
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- 

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- [2](#) [[?page=2&query=&sort=1](#)]
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