

Exam: Errors relating to the Rules will be penalised more than other types of errors. Permitted: basic calculator

## SOLICITORS' ACCOUNT RULES

**Rule 1.1** These rules apply to all authorised bodies. – i.e. law firms.

Firms must have systems and controls in place to **ensure compliance with the rules**.

**Rule 6.1** Breaches of the Rules must be corrected promptly on discovery.

SRA's overarching objective is to **keep client money safe**.

**Rule 4.1** Client money must be kept separate from office money.

### CLIENT MONEY:

#### What is client money?

**Rule 2.1** Client money = money held or received by the firm. It belongs to the client.

**Client money if:**

(a) **Money received from client on account of costs.**

- Money from client sent for general purposes in connection with a matter.
- This is money which has been transferred to cover not yet incurred expenses.

Eg. if a solicitor has been instructed in connection with a property purchase, solicitor will ask client for money to cover the Land Registry fees. If client doesn't go ahead with the purchase and the searches are not then paid for, the money remains client money.

(b) **Rule 2.1(a) Money received in respect of your fees or yet unpaid disbursement expenses.**

- **Costs** = fees and disbursements.
- **Fees** = a firm's own charges/profit costs (including VAT).
- **Disbursements** = costs paid to third parties by solicitors on behalf of their client (including VAT).  
Does not include: Office expenses such as postage fees, ink/toner, Stamp Duty Land Tax, Land Registry fees, company search fees and court fees.

(c) **Rule 2.1(b) Money received from client but belonging to a third party:** money held as agent, stakeholder or held to the sender's order. – eg. the deposit for a purchase.

(d) **Money held as a trustee or as the holder of a specified office.**

Specified office is where someone is:

1. A donee of a Power of Attorney
2. A court of Protection deputy OR
3. A trustee of occupational pension scheme.

#### Where should client money be placed?

**Rule 3.2** Client account = account at a bank or building society in England and Wales.

The client account's name must include the name of the law firm and have the word "client". It is **not** a bank account belonging to client.

**Ledger** = an accounting tool used to record money coming in an going out and this helps us identify to whom the money belongs. A ledger is **not usually** a real bank account.

The ledger relating to client account is referred to as 'client cash'.

Client ledgers are tagged: **EE** into ledger = **CR**, out = **DR**.

A law firm will have a general client account holding the money of various clients. However, it can open a separate **designated client accounts** holding each client's money. The total amount 'owed' by a law firm to all its clients should equal the money held in client account(s).

The names of these accounts must include both the name of the law firm **AND** the word 'client'.

**Client money to be paid promptly into a client account once you received and identified it as client money.**

**Exceptions:**

(a) **Rule 2.3(a)** Money held as a trustee or the holder of a specified office (as discussed earlier) should not be paid into a client account if that would conflict with the rules relating to the specified office.

The firm must set up a separate client account for this money so it is kept separate from office money and other client's money.

(b) **Rule 2.3(b)** Client money representing payments from the Legal Aid Agency for your costs should not be paid into the client account.

(c) **Rule 2.3(c)** You agree in a written alternative arrangement with the person for whom the money is held not to hold the money in client account. This money will have to be held in accordance with the agreement.

(d) **Money relating to client but not to the work the firm has done for client is not client money.** In this case, make a note in that client's ledger recording **both** the receipt of and the handing over of the cheque. – eg. if a third party sends you a cheque to forward onto the client so that they can cash it.

#### When can you pay money out of client account?

**Rule 3.3** All payments into, transfers from, or withdrawals from a client account must be in respect of the solicitor delivering legal services.

**Client money may only be withdrawn from client account if:**

1. **Rule 5.1(a)** It is for the purpose for which it is being held – eg. paying court fees.

OR

2. **Rule 5.1(b)** It is following instructions from client, or third party from whom the money is held – eg. you have been holding the money for the deposit for the purchase of a property.

OR

3. **Rule 5.1(c)** It is on the SRA's prior written authorisation or in prescribed circumstances. The only prescribed circumstance which exists at the moment is to withdraw residual client account balances of less than £500 for any client matter if the balance is paid to a charity of the law firm's choice.

OR

4. **Client money becoming office money in order to satisfy bill of costs:** The money can be transferred after the firm delivers a bill of costs/other written notification of costs to client. Any payment taken from client account must **only** be for the sum identified in the bill of costs/written notification.

OR

5. **Rule 4.2** Mixed payments: when the office money element of a mixed payment which has to be transferred to the office account.

**Rule 5.3** Only withdraw if sufficient funds are held on behalf of that specific client or third party to make the payment.

### OFFICE MONEY:

#### What is office money?

Office money = money belonging to authorised bodies. – i.e. law firms.

**Office money if: Rule 2.1(d)**

• **Paid disbursements** – eg. if law firm held no money for client so had to pay for disbursement and client later sends money but only after disbursements are paid by the law firm.

If the firm has already paid for disbursements, the firm can be reimbursed without having to issue a bill to client by paying any money received from client into the office account.

• **Money sent after a bill for the law firm's fees is delivered:** Client pays solicitor for work undertaken.

• **Money sent by client after bill of costs is delivered:** this is done to reimburse costs or expenses not yet paid by the firm.

#### Where should office money be placed?

**Office account** = physical bank account used by a law firm to hold office money. Note, the Rules may use the word "business account".

The ledger relating to the office account is 'office cash'.

Any money on the office account belongs to the firm.

**Rules 2.3, 4.1 and 4.2** General rule: office money should be paid into the office account.

# Accounts Revision Notes

**David Himmelblau**



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