

## Accountant's Report Form for Overseas Offices

This form may be used to deliver a report under rule 15.27 of the Solicitors' Code of Conduct 2007 (SCC). Please refer to the notes before completing the form.

The Solicitors Regulation Authority (SRA) is the independent regulatory body of the Law Society and regulates in the public interest. The SRA deals with all regulatory and disciplinary matters. It sets, monitors and enforces standards for solicitors admitted in England and Wales (E&W).

If you need any assistance completing this form please contact the Contact Centre on 0870 606 2555 or by email at [contactcentre@sra.org.uk](mailto:contactcentre@sra.org.uk). Our lines are open from 09.00 to 17.00 Monday to Friday. If you are calling from overseas please use +44 (0) 1527 504450. Please note calls may be monitored/recorded for training purposes.

### 1 Firm details

The name of the sole practice, recognised body, overseas law firm or in-house practice for which this report is being submitted.

Please include all practice names used at the offices covered by this report.

Firm name(s) during the reporting period.	<input type="text"/>	SRA no.	<input type="text"/>
	<input type="text"/>		
	<input type="text"/>		
Report period from	<input type="text"/>	to	<input type="text"/>

### 2 Firm's address(es) covered by this report

Please list here the addresses of all the offices covered by this report during the reporting period.  
Please list on a separate sheet all other offices outside E&W not covered by this report, with reasons.

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
Office type <input type="text"/>	Office type <input type="text"/>



#### 4 Statement of money held

The statement (and explanation if applicable) required under rule 15.27(4)(c)(iv) of the SCC are as follows:

(a) at  (selected date)

(i) Total liabilities to clients and trusts as shown by client ledger accounts.

£

(ii) Total amount of money held at banks or similar institutions on behalf of clients and trusts.

£

(iii) Difference between (i) and (ii) (if any).

£

(b) If a difference is shown at (a)(iii), give an explanation below.

Note: The figure to be shown in 4(a)(i) above is the total of credit balances, without adjustment for debit balances (unless capable of proper set off, i.e. being in respect of the same client or trust), or for receipts and payments not capable of allocation to individual ledger accounts.

## 5 Qualified report

Have you found it necessary to make this report 'Qualified' ?

No

If 'No' proceed to Part 6

Yes

If 'Yes' please complete the relevant boxes

- (a) Please indicate in the space provided any matters (other than trivial breaches) in respect of which it appears to you that the solicitor(s)/REL(s)/lawyer(s) of E&W/European lawyers(s) registered with the BSB/non-lawyer(s)/recognised body(ies) has/have not complied with rule 15.27(3) of the SCC (continue on an additional sheet if necessary).

- (b) Please indicate in the space provided any matters in respect of which you have been unable to satisfy yourself and the reasons for that inability, e.g. because a client's file is not available (continue on an additional sheet if necessary).

Note: The report should be qualified at 5(b) even if you are unable to satisfy yourself of a matter as a result of the firm's obligation to comply with local rules.

## 6 Accountant details

The reporting accountant must be qualified in accordance with rule 15.27(4)(b) of the SCC.

Name	<input type="text"/>		
Professional body	<input type="text"/>	Firm name	<input type="text"/>
Firm address	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		

## 7 Declaration

In compliance with rule 15.27(4) of the SCC, I/we have examined to the extent required by rule 15.27(4)(c) of the SCC of those rules, the books, accounts and documents, files and other documents produced to me/us in respect of the above practice(s) of the above named solicitor(s)/REL(s)/lawyer(s) of E&W/European lawyer(s) registered with the BSB/non-lawyer(s)/recognised body(ies).

In so far as an opinion can be based on this limited examination I am/we are satisfied that during the above mentioned period he/she/the body has/they have complied with the provisions of rule 15.27(3) of the SCC except so far as concerns:

- (i) certain trivial breaches due to clerical errors or mistakes in book-keeping, all of which were rectified on discovery and none of which, I am/we are satisfied, resulted in any loss to any client or trust; and/or
- (ii) situations where the solicitor(s)/REL(s)/lawyer(s) of E&W/European lawyer(s) registered with the BSB/non-lawyer(s)/recognised body(ies) has/have been bound by a local rule not to comply; and/or
- (iii) any matters detailed in Part 5 of this report.

Please tick the 'Yes' or 'No' box for the following items (i) to (v) to show whether, so far as you are aware, the relevant statement applies in respect of yourself or any principal, director, member or employee of your accountancy practice. Give details if appropriate.

(i) Any of the parties mentioned above is related to any solicitor/REL/lawyer of E&W/European lawyer registered with the BSB/non-lawyer to whom this report relates.	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
<hr/>		
(ii) Any of the parties mentioned above normally maintained, on a regular basis, the accounting records to which this report relates.	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
<hr/>		
(iii) Any of the parties mentioned above, or the practice, places substantial reliance for referral of clients on the solicitor(s)/REL(s)/lawyer(s) of E&W/European lawyer(s) registered with the BSB/non-lawyer(s)/recognised body(ies) to whom this report relates.	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
<hr/>		
(iv) Any of the parties mentioned above, or the practice, is a client or former client of the solicitor(s)/REL(s)/lawyer(s) of E&W/European lawyer(s) registered with the BSB/non-lawyer(s)/recognised body(ies) to whom this report relates.	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
<hr/>		
(v) There are other circumstances which might affect my independence in preparing this report.	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
<hr/>		

The information is intended to help the SRA to identify circumstances which might make it difficult to give an independent report. Answering 'yes' to any part of this section does not disqualify the accountant from making the report.

Information within the accountant's personal knowledge should always be disclosed. Detailed investigations are not necessary but reasonable enquiries should be made of those directly involved in the work.

I/we confirm that a copy of this report has been sent to (\* delete as appropriate)

- (a) \*each of the solicitor(s)/REL(s)/lawyer(s) of E&W/European lawyer(s) registered with the BSB/non-lawyer(s) to whom this report relates; or
- (b) \*the following solicitor/REL/lawyer of E&W/European lawyer registered with the BSB/non-lawyer, on behalf of everyone to whom this report relates:

- (c) \*each of the partners (in the case of a partnership)/each of the members (in the case of an LLP)/each of the directors (in the case of a company) of the recognised body/overseas law firm to which this report relates; or
- (d) \*the following partner (in the case of a partnership)/the following member (in the case of an LLP)/the following officer (in the case of a company) of the recognised body/overseas law firm to which this report relates:

The form should then be signed and dated. The report can be signed in the name of the firm of accountants of which the accountant is a partner, member or employee. Particulars of the individual accountant signing the report must be given in Part 6.

Date

Signature

Name (block capitals)

Please return this form to: Caseworking and Applications Unit, The Solicitors Regulation Authority, Ipsley Court, Berrington Close, Redditch, Worcestershire, B98 0TD or DX 19114 Redditch.