

Existing firm applications

August 2017

Notify us about a period end change

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Information you will need

What is a period end change?

Firms can ask to change their accounting period for a number of reasons.

Example

Mr H. notified the SRA accountants' reports team by email that he first began to hold client money on 1 November 2015. We updated his firm's records to establish a 12-month accounting period ending 31 October 2016. After discussing it with his accountant, Mr H. decided it would be better for his accounting period to cover 16 months instead of 12 months, to align with his firm's year-end audit. Mr H emailed us to ask for a new period end date before his report due date. We updated our records and sent him a confirmation email within 30 days.

How long can my accounting period be?

There is no minimum accounting period, but it cannot be longer than 18 months.

When does my first accounting period start?

Your first accounting period starts on the date you begin to hold client money. See rule 33.2(a) of the SRA Accounts Rules 2011 (SRA Accounts Rules)

[\[solicitors/handbook/accountsrules/part8/content\]](#) .

Help with your notification

Contact us [\[home/contact-us/\]](#) if you have questions about changing your period end date.

How to tell us

Please email us [\[home/contact-us/\]](#) to ask for a new end date for your firm's accounting period.

Form

There is no form.

Fee

There is no fee.

How to notify us

Email us [\[home/contact-us/\]](#)

What you can expect from us

We will send you an automated reply. Please keep it as proof of delivery.

We may contact you if we have questions about your request to change your accounting period end date.

Timescales

We aim to process all notifications within 30 days.