Guidance

Closing down your practice

Issued on 10 May 2013 | Updated 25 November 2019

Who is this guidance for?

SRA-regulated firms and freelance solicitors.

Purpose of this guidance

To enable those who are closing their practice to protect the interests of their clients and comply with our Standards and Regulations.

Not all elements of the guidance will be applicable to all practices, and we aim to make distinctions where appropriate.

This guidance should be read in the context of decision making at the SRA and other guidance documents listed at the end of this document. It is a living document and we will update it from time to time.

General

When closing down your practice, you should plan the closure well in advance, where possible. Larger firms may need to prepare a detailed plan and should have a contingency plan for closure, merger or sale in the event of serious difficulties arising.

The interests of clients are critical, but disorderly closure of a law practice can also cause adverse impact on the courts and others dealing with the firm, such as those on the other side of a case or transaction.

Archiving closed files can be one of the highest costs of closure. You should manage your practice actively and prudently to fund archiving services and to make sure that closed files are archived and destroyed promptly where appropriate.

The importance of closing your practice properly

Firms merge and close all the time, and if clients and others are fully informed, the process is planned and implemented properly, and no problems arise.

A key legal and regulatory requirement is to make sure that clients' confidentiality is protected. That duty continues after a client's matter has concluded. Files and papers should be stored securely to protect confidentiality (paragraph 6.3 of both Codes of Conduct) and to safeguard any money or assets (paragraph 4.2 of the Code of Conduct for Solicitors, RELs and RFLs and paragraph 5.2 of the Code of Conduct for Firms). An appropriate and rigorous destruction policy should be applied. If there is time, it may be worth writing to clients inviting them to take their files because of the firm's closure.

If you do not obtain proper consent from clients about where they want their money and papers to go, you could act in breach of trust, breach confidentiality, and become subject to a complaint by the client to the Legal Ombudsman Service. There could also be disciplinary consequences.

Ultimately, if clients' interests are at risk, we might have to intervene (for example, if you are
insolvent, abandon your practice or do not secure client files). If we have to do this, we recoup the cost of doing so from you. The costs are generally quite high.

**Who to inform**

**Your clients**

You must inform all clients for whom you are currently acting of your closure so that they can make informed decisions and understand they protection afforded to them where appropriate (paragraphs 8.6 and 8.11 of the Code of Conduct for Solicitors, RELs and RFLs and applied to firms by paragraph 7.1(c) of the Code of Conduct for Firms). You should give them as much notice of your intended closure date as possible to enable them to instruct another firm. Remember that it is for the client to decide which firm they want to take over their matter. Bear in mind that if you hold clients’ money, you do so on trust for the client and you need their (properly informed) consent to transfer it to someone else (rule 5.1 of the Accounts Rules).

An urgent need to transfer files to another firm because of, for example, imminent insolvency, is generally evidence of a failure to plan since such problems usually develop over time. If there is no alternative because there is a risk, for example, that an office will be repossessed and files removed by a landlord, having a new firm take the files may be the only option. The new firm will need to contact clients urgently and seek consent properly (paragraphs 8.6 to 8.11 of the Code of Conduct for Solicitors, RELs and RFLs and applied to firms by paragraph 7.1 (c) of the Code of Conduct for Firms) while taking steps, perhaps working with people from the closing firm, to identify and manage conflicts.

These principles also apply if you are selling your practice [selling] as a going concern.

As a matter of good practice, you should also notify any former clients who may be affected, for example those who have appointed you executor in a professional capacity and those clients for whom you hold documents, such as wills or title deeds. That may be an opportunity for them to collect such documents and reduce your future archiving cost.

**The SRA**

Regulated firms must notify us of their intention to close the practice before the firm ceases to practise (paragraph 3.6(c) of the Code of Conduct for Firms). This should be done on the Firm Closure Notification form. Read the form and guidelines about information you need to provide [solicitors/firm-based-authorisation/firm-closures/].

If you are a freelance solicitor you need to inform us if you cease to practise as a freelance solicitor (paragraph 7.6(c)(i) of the Code of Conduct for Solicitors, RELs and RFLs). You should email Notifications [contact-us] with the date they ceased to practise as an freelance solicitor and where any client files they still hold are stored.

**Others**

You should inform your practice’s professional indemnity insurers.

You should consider who else should be notified: see the checklist of other bodies to notify [checklist].

**Client account**

**Prior to closing**

You should endeavour to deal with all client money by, for instance, sending money to clients or others, paying counsel, and billing for your outstanding costs. Any withdrawals must be in accordance with rules 5.1 to 5.3 of the Accounts Rules.
Client money held or received after closure

Following the closure of the practice, you must deal promptly with any monies remaining in the client account, or received after your practice closes, in accordance with rule 2.5 of the Accounts Rules.

Clients who cannot be traced

If the amount held for each client matter is £500 or less, you may withdraw these balances without first obtaining authorisation from us, provided the monies are paid to a charity and you comply with the safeguards in our guidance [solicitors/guidance/ethics-guidance/withdrawal-of-residual-client-balances/].

In all other cases (where the amount held is more than £500 or you have out-of-pocket expenses), you will need to make an application to us for written authorisation under paragraph 5.1(c) of the Accounts Rules to withdraw the monies. See the application form and notes [TBC].

Accountant’s report

Unless you are exempt from the requirement to obtain an accountant’s report under rule 12.2 of the Accounts Rules, you must continue to obtain (and, if required under rule 12.1(b), to deliver) yearly accountant’s reports until such time as you cease to hold client money (rule 12.1 of the Accounts Rules).

You should notify us of the date on which you cease to hold all client money. In most cases, you will not be expected to obtain or deliver a final report. However, we can require you to obtain and/or deliver a final report under rule 12.4 of the Accounts Rules [solicitors/standards-regulations/accounts-rules/]. Read how we assess who needs to obtain / deliver a final report [solicitors/guidance/ethics-guidance/planning-for-and-completing-an-accountant-s-report/].

Acquisition of the practice

If another firm will be taking over the practice from you, the new owners will have to set up a client account in the name of the practice (rules 3.1 and 3.2 of the Accounts Rules). If the name of the practice is to remain the same, and the client account will be at the same bank, there will have to be some method of distinguishing it from your own client account if this is still in operation.

Indemnity Insurance

This section of the guidance is aimed primarily at SRA-regulated firms. However, it may be applicable to freelance solicitors, subject to the terms of any indemnity insurance you hold.

Your closed firm must have run-off cover to ensure that cover is in place to meet claims that may be made in the future and arising from your time in practice (paragraph 5.3 of Annex A to the Indemnity Insurance Rules).

Successor practice

The position in respect of any claims made following the closure of your practice during run-off depends on whether there is a successor practice (as defined in the Glossary [solicitors/standards-regulations/glossary/]).

If your firm ceases without a successor practice, then your participating insurer on cover at the date your firm ceases is contractually obliged to provide (currently) six years run-off cover. Your policy will have set out the premium to be charged for run-off cover. Any excess under the policy will apply to the run-off cover unless otherwise agreed and you will be liable for that
excess in the event of a claim.

If there is a successor practice, then run-off cover for your ceased firm may be provided through the mechanism of the successor practice’s insurance, meaning that you will not need to go into run-off with your own insurer. Whether you will be liable for any excess depends on the contractual agreement between you and the successor practice. If you will be liable, then you should ensure that your successor practice is required to provide you with details of their future insurance and any excess. Bear in mind that you will have no control over the level of the excess that they fix.

The definition of ‘successor practice’ is a complex area which is ultimately a matter for interpretation on the facts surrounding closure and, possibly, the law. It is therefore a matter on which we cannot give a determination. However, you may seek guidance from Professional Ethics [contactus].

If there is a successor practice, you may nevertheless elect to have run-off cover with your own insurer provided you notify your insurer of your election and pay the run-off premium before your firm closes. If you do not elect to have run-off cover or you do not comply with the conditions, then any claims made after the closure of your practice will be dealt with by the participating insurer providing cover for the successor practice at the time the claim is notified (or when the insurer is notified of circumstances that may give rise to a claim).

After run-off with your own, or your successor practice’s, insurer, has expired, post six-year run-off will start. The terms of this cover will be the same as that provided by your participating insurer, but there will be no extra premium.

**Extended policy period**

If, before you closed your practice, you had to enter the Extended Policy Period (EPP) (because you were unable to take out a new policy), your last insurer has to provide you with an extra 90 days cover from the end of your policy. Your insurer can charge an additional premium for this cover if there is provision for such a charge in your policy.

During the first 30 days (called the Extended Indemnity Period) you may practise as normal. However, during the last 60 days (called the Cessation Period), you are not permitted to take on any new instructions but can deal with existing matters. You can continue to search for professional indemnity insurance (PII) cover. However, you must put in place plans for the orderly closure of your practice should you be unable to secure compulsory PII at the end of the Cessation Period.

If you close on, or during, the expiry of the EPP, your insurer must provide run-off cover for six years with effect from the start of the EPP.

**No successor practice**

Your insurer on cover at the date you close your practice is obliged to provide run-off cover for a period of six years from the date of expiry of your policy.

Run-off cover is necessary because of the way professional indemnity operates. This is on a ‘claims made’ basis rather than ‘losses occurring’ basis. This means the responsibility for paying the claim lies with the insurer on cover when the claim is made (or the insurer is notified of circumstances that may give rise to a claim), which will not necessarily be the insurer on cover when the alleged negligence took place.

Your insurer can charge an additional premium for this cover if there is provision for such a charge in your policy.

If you close on, or during, the expiry of the extended policy period, your insurer must provide
run-off cover for six years with effect from the start of the extended indemnity period. Any excess under the policy will apply to the run-off cover unless otherwise agreed and you will be liable for that excess in the event of a claim.

Any excess under the policy will apply to the run-off cover unless otherwise agreed and you will be liable for that excess in the event of a claim.

In respect of the period following expiry of the run-off cover (ie post-six year run-off), the Board of the Solicitors Indemnity Fund Ltd, with the endorsement of the Law Society, has put in place an insurance programme which provides post run-off cover for the period up to 30 September 2020. The terms of this cover will be the same as that provided by your qualifying insurer, but there will be no extra premium.

You will need to assess your own personal risk for liability for any claims arising after 30 September 2020 and once your run-off cover has ended. This could, for example, mean taking out your own personal indemnity policy.

Practising post-closure

Following the closure of your practice, you should take care not to practise or be held out as practising when tying up loose ends. For example, you will not be practising if you submit bills of costs, account to clients for monies held on their behalf, deal with outstanding balances under the Accounts Rules or arrange for the disposal or safekeeping of old files and documents. However, if you were to respond to a query from the Land Registry or apply for registration in respect of a client's matter, you will be practising.

The court has accepted that solicitors who do not have a practising certificate may sign a bill of costs for work done when they did have such a certificate, but this must be made clear on the bill (Connolly v Liverpool City Council; SRA intervening Liverpool County Court, HH Judge Stewart QC Claim No: 7LV11622 (Appeal No. 185/08) 20 August 2009).

If you continue to practise (inadvertently or otherwise), this may lead to disciplinary action as well as having possible indemnity insurance implications, particularly if you practise into a new indemnity period for which you should have obtained a new policy of insurance. If you require more information, email Professional Ethics [contactus/].

Whilst you can continue to use your firm's notepaper in dealing with outstanding administrative tasks, you will need to adapt the notepaper to make it clear that the firm has closed (paragraph 8.8 of the Code of Conduct for Solicitors, RELs and RFLs and applied to firms by paragraph 7.1(c) of the Code of Conduct for Firms) and to ensure that you and any other managers are not held out as practising [sra/decision-making/guidance/disciplinarybringing-criminalproceedings/]. When taking telephone calls after the firm has closed, you should make sure that it is made clear to the caller that the firm has closed.

Undertakings

If you are a manager in an authorised body, then you are responsible (in addition to the authorised body) for ensuring that undertakings given by you or anyone within the firm in connection with the provision of legal services are complied with (paragraph 1.3 of the Code of Conduct for Firms).

As a solicitor, REL or RFL you are responsible for undertakings you have given. If you are an freelance solicitor, you are responsible for ensuring your own compliance with any undertakings given in connection with the provision of legal services (paragraph 1.3 of the Code of Conduct for Solicitors, RELs and RFLs).

This responsibility does not cease with the closure of your practice. You continue to be liable in respect of undertakings given.
Bear in mind that you cannot unilaterally withdraw from an undertaking, nor can you vary its terms unless the recipient agrees. You will therefore need to review all outstanding undertakings and so far as possible, take any necessary action to discharge them.

For example, where you are under a continuing obligation to hold monies, it may be possible to arrange for another firm to take over responsibility for complying with the undertaking, but remember that you will continue to be liable unless the recipient specifically agrees to release you from the undertaking.

For further guidance, contact Professional Ethics [contactus/].

Where it is not possible to discharge the undertaking, you should make sure that you keep it under periodic review.

RetentionPolicy

Bear in mind that you have obligations both at law and under our regulations to retain certain documents for specified periods.

For example, there are obligations under rule 8.1 of the Financial Services (Conduct of Business) Rules and rule 13.1 of the Accounts Rules to retain records for a period of at least six years.

An example of the legal requirements to retain documents includes records for VAT purposes and the requirements under The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017.

Where your firm has retained commission with the client's consent, it may be prudent to retain evidence of the clients' consent to enable you to demonstrate that you have complied with paragraph 4.1 of the Code of Conduct for Solicitors, RELs and RFLs or paragraph 5.1 of the Code of Conduct for Firms.

Files and documents

Most firms hold old files and other documents for former clients. If this is the case with your firm, you should consider what to do with these. They should not be held indefinitely, and you should have a proper and rigorously implemented destruction plan.

There are several options open to you, including:

- handing them back to the former client where possible
- arranging for another firm to take over storage of the files
- destroying old files
- scanning and storing the documents in electronic form.

You need to bear in mind the following points:

- You must protect any client money and assets that you continue to hold (paragraph 4.2 of the Code of Conduct for Solicitors, RELs and RFLs and paragraph 5.2 of the Code of Conduct for Firms).
- You must continue to keep your clients' affairs confidential (paragraph 6.3 of both Codes of Conduct).
- As a matter of law, some of the papers on the file may belong to you, but many will belong to the client. Some firms reserve the right to destroy the file after a specified time in their terms of business or agree this with the client at the end of the retainer. If your practice did not do
You should inform us of where the papers are stored and give contact details which can be passed on to clients wishing to access their papers.

Continuing trusteeships

If you are a solicitor or REL and you have been acting as a personal representative or trustee then, following the closure of your practice, you should consider whether to continue to act in a professional capacity. If you do, then you need to consider any restrictions on how you can practise as a solicitor under our regulations (see the Authorisation of Individuals Regulations).

Financial difficulties: regulatory implications

You must always act in compliance with the SRA Principles. Specifically, you must act with integrity (Principle 5) in the context of an actual or potential insolvency, including avoiding any misleading of creditors or others and avoiding wrongful or other forms of improper trading – see further below.

Notifying the SRA

You must tell us if you personally or your firm are in serious financial difficulties.

The Standards and Regulations contains various obligations in this respect which arise at different points. They require you to tell us promptly if:

- Your authorised firm has any indicators of serious financial difficulty or is subject to a relevant insolvency event (paragraph 3.6(a) and (b) of the Code of Conduct for Firms).
- You personally are subject to a relevant insolvency event (paragraph 7.6(b) of the Code of Conduct for Solicitors, RELs and RFLs).
- You personally are subject to any of the financial conduct or events listed under rule 4.1 of the Assessment of Character and Suitability Rules. The obligation to disclose this is detailed at rule 6.5 of those rules.

If your practice is a company, bear in mind the risks of trading when in financial difficulty. Some of the grounds for disqualifying directors may be analogous to:

1. failure to keep adequate accounting records or file returns
2. trading with 'phoenix' companies
3. continuing to draw remuneration whilst insolvent and drawing excessive remuneration
4. inadequate capitalisation of a company
5. preferences and other breaches of duty
6. trading with no reasonable prospect of paying creditors
7. trading at the expense of the Crown (Halsbury's Laws of England,
Bankruptcy orders

If you are declared bankrupt, your practising certificate or registration will automatically be suspended by virtue of section 15(1) of the Solicitors Act 1974.

You can apply to us for the suspension to be lifted under section 16 of the Solicitors Act 1974. Although we cannot consider your application until the bankruptcy has occurred, it is advisable to contact us as soon as a bankruptcy becomes likely. If the suspension is lifted, we will usually impose a condition restricting you to practise in employment approved by us.

Once you become bankrupt, you will not be able to continue practising or operate your client account until the suspension is lifted (you may however ask another solicitor or REL to authorise withdrawals or transfers on your behalf).

We can intervene into a practice as a result of bankruptcy (Part 1 Schedule 1 paragraph (1)(d) of the Solicitors Act 1974. If this happens, the costs of the intervention will be payable by you. To avoid this, if bankruptcy is a possibility, you should try to arrange an orderly wind-down or disposal of the practice.

If you are a manager in a recognised body, you will need to step down as a manager until the suspension is lifted. This is because you will no longer be an authorised person under the Legal Services Act 2007 and recognised bodies cannot have non-authorised managers.

Individual voluntary arrangements and partnership voluntary arrangements

An individual voluntary arrangement (‘IVA’) or a partnership voluntary arrangement (‘PVA’) does not suspend your practising certificate. However, the position is otherwise similar to bankruptcy, in that:

- You must inform us (rule 6.5 of the Assessment of Character and Suitability Rules).
- We may impose conditions on your practising certificate or registration (regulation 7.2 of the Authorisation of Individuals Regulations). These commonly limit you to practising in approved employment or partnership, or require you to deliver more frequent accountants' reports. If the IVA or PVA is likely to involve the disclosure of confidential information to the supervisor, you should ensure that the supervisor is a practising solicitor.
- Entering into an IVA or a PVA is a ground for intervention (Part 1 Schedule 1 paragraph (1)(1)(d) of the Solicitors Act 1974. However, this is unlikely if there is no evidence of any risk to clients' money or the interests of the public.

Appointment of administrator, administrative receiver or liquidator (SRA-regulated firms only)

To ensure that your duties to your clients continue to be met, (for example, in respect of confidentiality and independence), it is important to ensure that any appointment of an insolvency practitioner, whether as administrative receiver, administrator or liquidator, is a solicitor. This may not be necessary in the case of a pre-pack administration sale to another law firm, which is unlikely to involve the disclosure of confidential information. You will need to continue to hold a practising certificate.

In addition to ensuring that we are kept informed of financial difficulties, you must inform us of any intention to appoint an administrator, administrative receiver or liquidator; and you must tell us of any such appointment (paragraph 3.6(b) of the Code of Conduct for Firms). You
should also inform your insurers.

We do not "approve" pre-pack administration sales and nor do we actively encourage them. Our concern is the protection of clients and confidence in the delivery of legal services. You must act with integrity and always comply with all the Principles, including when dealing with disposal of your business.

**Closure due to striking off or suspension**

If you are a sole practitioner and you are facing a possible striking off or suspension, you should arrange in advance either to:

- close your practice down from the date of the striking off or suspension, or
- to dispose of the practice as described above.

Since you will no longer be entitled to operate a recognised sole practice, it would not be sufficient to arrange for a locum to take over the day-to-day management and you will have to dispose of the practice.

The same will apply if you are a freelance solicitor carrying out reserved legal activities.

If you are struck off or suspended, you must tell your clients and explain how their matters will be affected (paragraphs 8.6, 8.10 and 8.11 of the Code of Conduct for Solicitors, RELs and RFLs). You should also inform us, as well as your insurers and your bank. Bear in mind that you cannot be employed or remunerated by your former practice (or any other practice) unless you have our written permission (see sections 41 and section 42 of the Solicitors Act 1974).

**Selling your practice**

**Your clients**

If you are selling your practice as a going concern, you must inform all your clients of the change in ownership and gain their consent to transfer of their files and money in advance (paragraphs 8.6, 8.10 and 8.11 of the Code of Conduct for Solicitors, RELs and RFLs, and rule 5.1 of the Accounts Rules).

You will therefore need to consider:

- the information which you should give to your clients to enable them to make a decision on an informed basis as to whether to instruct the ‘new’ firm, or to instruct a different firm, and
- how to deal with the issue of confidentiality.

In addition, you should take basic steps to safeguard the clients’ interests. We are aware of at least one instance where monies were stolen from a firm's client account following a sale of the practice to an individual who stole the identity of a solicitor for that purpose; in another case, a practice was sold to an overseas lawyer who absconded overseas with client money.

To protect your clients against possible fraud, as well as to enable you to give the appropriate information to your clients, you should:

- check the identity of the proposed buyer
- obtain confirmation in writing from the professional body of the buyer that the buyer is entitled to practise and is not subject to any condition or other restriction which would preclude that person running a practice
obtain confirmation from the buyer in writing as to the basis on which the buyer intends to run the practice – for example, as a firm regulated by us or by one of the other approved regulators under the Legal Services Act 2007

inform us (before completion of the sale) of the name, status and contact details of the buyer, together with an indication as to how they intend to run the practice – for example, as a firm regulated by us or by one of the other approved regulators.

New firm not regulated by us

If the new owners will not be running the firm as a practice regulated by us, then the client should be made to understand that the rules governing the practice, and the scope of work which the practice can undertake, will be different from an SRA-regulated firm or a freelance solicitor. You should give your clients the following information:

- the status of the new firm and the regulator responsible
- the statutory protections available to clients of an SRA-regulated firm or freelance solicitors carrying out reserved legal activities (such as the indemnity arrangements, compensation fund) will not necessarily be available to them should they instruct the new firm, and
- the statutory protections afforded to clients of an SRA-regulated firm under section 85 of the Solicitors Act 1974 [http://www.legislation.gov.uk/ukpga/1974/47/section/85] will not be available to them should they instruct the new firm or a freelance solicitor.
- the rules governing the new firm are different and the duties the new firm owes to their clients will not necessarily be the same.

You are not expected to explain the differences in any detail, but to flag them up to the client so the clients can make further enquiries or seek their own advice if they wish to do so.

You will also need to seek the clients’ consent to passing their files and any client monies to the new firm as set out above.

Your position following closure

If you are a solicitor, REL or RFL and, following the closure of your firm, you will be retiring or taking a break from practice, you must tell us and provide us with a contact address (paragraph 7.6(c)(i) [solicitors/handbook/practisingregulations/content#heading_8_4_15] of the Code of Conduct for Solicitors, RELs and RFLs).

Checklist of other bodies to notify

You may need to contact some or all of the organisations listed below to inform them of the closure of your practice. This list is meant as a guide only, and is not exhaustive:

- Your accountants
- Your bank / building society
- Companies or LLPs using your office as a registered address
- Counsel’s chambers
- Court offices / court records
- Crown Prosecution Service / police
- Directories – professional / telephone
- Information Commissioner (data protection)
Introducers with whom you have an arrangement
Land Charges Registry (key number)
Landlord
Land Registry (re current matters)
Legal Aid Agency
Local authority (business rate)
London Gazette and one other newspaper (not necessary for mergers)
Mortgage lenders where you are on the panel
HMRC

Closing down checklist

Plan your closure
Agree with fellow managers/owners the closure date
Inform clients of the firm and seek instructions;
Inform the SRA of:
  • The date of closure of your practice in advance of ceasing to practise, giving reasons for closure
  • The date on which you cease to hold client money
  • The whereabouts of client files and documents
  • Any change in your practice details (eg if you will be joining a new firm)
  • If you join another practice as a manager or have an interest in another practice
Request revocation of your authorisation or your recognition as a sole practitioner from the date of closure of your practice
Immediately on ceasing to practise, ensure:
  • staff are informed
  • notice of closure is posted on the door to your offices
  • a message is put on your telephone
  • the closure is notified on your website
  • your notepaper is amended to make it clear that the firm is no longer practising
notify your insurers
deal with monies outstanding in your client account in accordance with the Accounts Rules
  • continue to obtain and, where required to do so under rule 12.1 of the Accounts Rules, deliver yearly accountant's reports whilst you continue to hold client money
make arrangements in respect of old files and any deeds and documents you are holding
  • notify former clients for whom you are holding deeds and documents or other items
identify records which you are required to retain by law or under the provisions in the Standards and Regulations and ensure their safekeeping
in relation to any matters in which you are a trustee or personal representative, take steps to notify clients and other interested parties
• consider what other persons or bodies should be notified of the closure of your practice
• identify any undertakings given which remain outstanding and take any necessary action to comply with them
• ensure when vacating your offices that no confidential information remains
  • arrange for post to be redirected (Royal Mail and DX).

Sources of help

Depending on the reasons, closing down your practice can be very stressful and there is a lot to think about. Help and support is available from the following sources:

Professional Ethics [contactus/] – for advice on the Standards and Regulations.

Solicitors Assistance Scheme [http://www.thesas.org.uk/] – for confidential advice on a range of issues, including financial problems.

Lawcare [http://www.lawcare.org.uk/] – for pastoral support on matters such as stress, depression or health issues, employment options.

Pastoral Care helpline [http://www.lawsociety.org.uk/support-services/help-for-solicitors/] – for information on personal, financial, professional or employment problems.


If your reasons for closing down are financial, or you are facing the possibility of being struck off or suspended, your local law society may be able to assist in providing you with details of firms interested in a merger or buying your practice.

Further help

If you require further assistance, please contact the Professional Ethics helpline [contactus/].