**Appendix 1 – Flowchart – effect of SRA Accounts Rules 2011**

**Tabular version**

This document uses hypertext links in order to present a text representation of the flowchart used in the SRA Accounts Rules 2011.

A [diagram of the flowchart (PDF 70KB)](http://www.sra.org.uk/documents/solicitors/handbook/accounts-rules-appendix-1.pdf) is available.

**Preliminary Questions**

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| 1. Is money held or received by a practice?  |
| In a purely personal capacity? | go to [A](http://www.sra.org.uk/solicitors/handbook/accounts-rules/content.page#A) |
| In course of practice? | go to [2](http://www.sra.org.uk/solicitors/handbook/accounts-rules/content.page#2) or, for a practice operating a client's own account, go to [F](http://www.sra.org.uk/solicitors/handbook/accounts-rules/content.page#F) |

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| 2. How is the money held? |
| The practice is alone entitled to the money | go to [I](http://www.sra.org.uk/solicitors/handbook/accounts-rules/content.page#I) |
| On account of a person or trust for whom practice is acting | go to [II](http://www.sra.org.uk/solicitors/handbook/accounts-rules/content.page#III) |
| As stakeholder | go to [II](http://www.sra.org.uk/solicitors/handbook/accounts-rules/content.page#II) |
| As liquidator, trustee in bankruptcy or Court of Protection deputy | go to [III](http://www.sra.org.uk/solicitors/handbook/accounts-rules/content.page#III) |
| As trustee of an occupational pension scheme | go to [III](http://www.sra.org.uk/solicitors/handbook/accounts-rules/content.page#III) |
| As the holder of a joint account | go to [IV](http://www.sra.org.uk/solicitors/handbook/accounts-rules/content.page#IV) |
| As part of non-SRA regulated activities of an MDP | go to [V](http://www.sra.org.uk/solicitors/handbook/accounts-rules/content.page#V) |

**Nature of money**

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| --- | --- |
| I. Office money | [Go to B](http://www.sra.org.uk/solicitors/handbook/accounts-rules/content.page#B) |
| II. Client money | [Go to C](http://www.sra.org.uk/solicitors/handbook/accounts-rules/content.page#C) |
| III. Client Money | [Go to D](http://www.sra.org.uk/solicitors/handbook/accounts-rules/content.page#D) |
| IV. Client money | [Go to E](http://www.sra.org.uk/solicitors/handbook/accounts-rules/content.page#E) |
| V. Out-of-scopemoney | [Go to G](http://www.sra.org.uk/solicitors/handbook/accounts-rules/content.page#E) |

**Treatment under the SRA Accounts Rules 2011**

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| A. | Not subject to Accounts Rules - must not be paid into a client account |
| B. | Must not be paid into a client account unless allowed under rule 17 (receipt and transfer of costs) |
| C. | Must be paid into a client account |
| D. | Modified application of Accounts Rules - see rule 8  |
| E. | Limited application of Accounts Rules - see rule 9  |
| F. | Not client money but subject to limited application of Accounts Rules - see rule 10 |
| G. | Not subject to Accounts Rules – must not be paid into a client account, other than as permitted by rules 17.1(c) and 18 |
| For all other aspects of the SRA Accounts Rules [go to 1](http://www.sra.org.uk/solicitors/handbook/accounts-rules/content.page#1) |