

Every Manager and CLC Body (which includes a Recognised Body and a Licensed Body) that holds or receives client money must produce annually to the CLC an Accountant's Report in respect of each Accounting Period completed by an Accountant qualified under requirements 16.6-16.7 of the Accounts Code to show compliance by every Manager and CLC Body with requirements 1-15 of the Code.

- The report must be delivered once during each practice year (i.e. between 1 November and the following 31 October)
- When a Manager retires from practice (or for any reason stops holding or receiving client money), he or she is obliged to deliver an Accountant's Report.
- Any individual held out as a partner, director, member or sole principal in a CLC Body is a Manager. Any Manager whose name is included in the list of partners on the firm's letterhead, even if the name appears under a separate heading of 'salaried partner', 'associate partner' or 'limited partner', must be included in this report.
- Please complete in block capitals.

CLC Body Name (the subject of this Report)	("the CLC Body")
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If this Report relates to a limited company or to a limited liability partnership, the full registered name must be given (if applicable).

Company Number as registered at Companies House	
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3 ACCOUNTING PERIOD

Accounting Period complying with the CLC Handbook definition (this is a 12 month period unless a variation has been previously authorised in writing by the CLC Council):

Beginning		Ending	
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4 CEASED HOLDING CLIENT MONEY

The following Managers ceased to hold client money during the Accounting Period on the date stated below and in respect of these Managers this report covers the Accounting Period up to that date.

Name of Manager	Licence or Practising Certificate Number	Date ceased to hold client money

5 HOLDING CLIENT MONEY

The following Managers joined the CLC Body during the Accounting Period on the date stated below and in respect of these Managers this report covers the Accounting Period from the date on which client money was held by them.

Name of Manager	Licence or Practising Certificate Number	Date started to hold client money

If the CLC Body ceased to hold client money indicate that date here:
The Report will cover the period up to this date of cessation.

6 PLEASE TICK APPLICABLE BOXES

As required by Section 22 of the Administration of Justice Act 1985 and the Accounts Code, I have examined to the extent required by requirements 16.11-16.12 of the Code, the Accounting Records produced to me in respect of the CLC Body. In so far as an opinion can be based on this limited examination, I am satisfied that during the Accounting Period the CLC Body has complied with the provisions of requirements 1-15 of the Code except so far as concerns:-

- | | | |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| (a) | 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 satisfied, resulted in any loss to any client. | <input type="checkbox"/> |
| (b) | the matter(s) set out at 9 below in respect of which I have not been able to satisfy myself for the reasons therein stated. | <input type="checkbox"/> |
| (c) | the matter(s) set out at 10 below in respect of which it appears to me that the CLC Body has not complied with the provisions of requirements 1-15 of the Code. | <input type="checkbox"/> |
| (d) | none of the above. | <input type="checkbox"/> |

COMPARISON DATES

The results of the comparisons required under section 13 of the Accountant's Report Checklist, at the dates selected by me were:

- | | | |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| (a) | At : (insert date 1) | <input style="width: 200px; height: 25px;" type="text"/> |
| (i) | Liabilities to clients as shown by client ledger accounts | £ <input style="width: 150px; height: 25px;" type="text"/> |
| (ii) | Cash held in client account(s), and client money held elsewhere other than in a client account, after allowances for lodgements cleared after the date and for outstanding cheques | £ <input style="width: 150px; height: 25px;" type="text"/> |
| (iii) | Difference between (i) and (ii) (if any – details required at section 11 below) | £ <input style="width: 150px; height: 25px;" type="text"/> |

COMPARISON DATES (Continued)

(b) At : (insert date 2)

(i) Liabilities to clients as shown by client ledger accounts

£

(ii) Cash held in client account(s), and client money held elsewhere other than in a client account, after allowances for lodgements cleared after the date and for outstanding cheques

£

(iii) Difference between (i) and (ii) (if any – details required at section 11 below)

£

Note: The figure shown in section 7(a)(i) and Section 7(b)(i) above is the total of all credit balances, without adjustment for/or deduction of any debit balances (unless capable of proper set-off being in respect of the same client), or for receipts and payments not capable of allocation to individual ledger accounts.

8 QUALIFIED REPORT

Have you found it necessary to qualify this report other than for trivial Breaches? Please tick yes or no.

Yes

If 'Yes' please complete section 9 and/or 10 below. If 'No' proceed to Accountant's Certificate.

No

- 9** Matter(s) in respect of which the Accountant has been unable to satisfy himself and the reason(s) he has been unable to do so.

(continue on separate sheet if necessary)

- 10** Matter(s) (other than trivial breaches) in respect of which it appears to the Accountant that the CLC Body has not complied with the Accounts Code.

(continue on separate sheet if necessary)

- 11** Details of the cause(s) of any differences shown at section 7(a)(iii) and/or section 7(b)(iii) above.

(continue on separate sheet if necessary)

Accountant's Certificate

1 I confirm that I hold a copy of the CLC Accounts Code, the CLC Code of Conduct and the Recognised Body Operating Framework (if the CLC Body is a Recognised Body) or the Licensed Body (ABS) Licensing Framework (if it is a Licensed Body).

2 I acknowledge that under requirements 16.11-16.12 of the Code I am required to report to the CLC whether the CLC Body has complied with requirements 1-15 of the Code and to report to the Council any non compliance with those requirements.

3 I confirm that I am the Reporting Accountant and as required by the Code, I have examined to the extent required by requirements 16.11-16.12 of the Code, the Accounting Records produced to me in respect of the CLC Body.

4 Please tick one of the following boxes:

I confirm that a copy of this Report has been sent to each of the Managers to whom this Report relates.

I confirm that one copy of this Report has been sent to the following Manager on behalf of all of the Managers of the CLC Body :

.....

5 I acknowledge that information contained in the Accountant's Report on pages 1 to 7 (and in any continuation sheets) will be relied upon by the CLC and that I owe a duty of care to them in the preparation of this Report.

6 I confirm that a Letter of Engagement has been entered into between my firm and the CLC Body incorporating without amendment, limitation or qualification of the terms set out at requirement 18 of the Accounts Code.

7 I confirm that this is a true and complete copy of the Accountant's Report Form appended to the Accounts Code or as downloaded from the CLC website and has not been amended in any manner whatsoever. (Please delete if not applicable.)

Reporting Accountant's
Full Name

Do you have a current
Practising Certificate?

Accountant's Qualifications &
Professional Body &
Membership No.:

 YES

 NO



SCHEDULE 1
FORM OF ACCOUNTANT'S REPORT
Accounts Code

Note : The reporting Accountant must be qualified in accordance with requirements 16.6-16.7 of the Accounts Code

Name & Address of the Reporting Accountant's Firm	
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Signature (A personal signature is required)	
Date	

Total number of Pages of Report submitted to the CLC (including continuation sheets)	
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Please return this completed form to:

CLC
Operations Department – Monitoring & Practice Support
16 Glebe Road
Chelmsford
Essex CM1 1QG

Or DX: 121925 Chelmsford 6