

## Part A – Law Practice Declaration

### 1. Law practice details

Name of law practice
Address of law practice
Postcode

### 2. Law practice structure

The law practice was operated as (*choose one only*)

a Sole practitioner     
  an Incorporated Legal Practice     
  a Partnership     
  a Multi Disciplinary Partnership

### 3. Trust money received

During the period \_\_\_\_ / \_\_\_\_ / \_\_\_\_ (1 April or commencement of law practice) to \_\_\_\_ / \_\_\_\_ / \_\_\_\_ (31 March or closure of trust account), did the law practice:

Receive or hold money that was required to be deposited into a general trust account with an Approved ADI in this jurisdiction	<input type="checkbox"/> Yes <input type="checkbox"/> No
Receive or hold controlled money	<input type="checkbox"/> Yes <input type="checkbox"/> No
Receive or hold trust money subject to a specific power	<input type="checkbox"/> Yes <input type="checkbox"/> No
Receive or hold a direction to invest trust money on behalf of any person	<input type="checkbox"/> Yes <input type="checkbox"/> No

### 4. Declaration

**I declare the information provided in this section is true to the best of my knowledge and belief**

Name of Principal
Signature of Principal
Date <span style="float: right;"><i>(dd/mm/yyyy)</i></span>

**Part B – Trust money statement**

**5. Trust account details**

ADI at which trust account is held

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BSB number

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Account number

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The trust account was open for the period \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_ during the current financial period.

**6. Trust account reconciliation**

Balance as per the ADI bank statement at 31 March (or date of closure of trust account)	\$
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**Attach as Schedule 1, the Monthly Trust Account Reconciliation as at \_\_\_\_/\_\_\_\_/\_\_\_\_ .**

**(31 March or date of closure of trust account)**

**SCHEDULE 1**

Reconciled ADI balance	\$
Cash book balance	\$
Listing of trust ledger balances total (trust trial balance)	\$

*If there is a difference between the above 3 totals, please provide an explanation with the schedule.*

**7. Overdrawn trust ledgers**

Did any trust ledger account record a debit balance at any time during the financial period?  Yes  No

**If yes, complete the table below and attach copies of the relevant trust ledger accounts as Schedule 2.**

**SCHEDULE 2**

Matter Reference	Client Name	Date of Debit Balance	Amount \$	Date Corrected	Reason for Debit Balance

**Part B – Trust money statement (continued)**

**8. Overdrawn trust bank account**

Was the trust bank account overdrawn at any time during the financial period?  Yes  No

If yes, complete the table below and attach copies of the relevant trust account bank statements as Schedule 3.

**SCHEDULE 3**

Date of Debit Balance	Amount \$	Date Corrected	Reason for Debit Balance

**9. Dormant trust ledger balances**

Were there any dormant trust ledger balances as at 31 March?  Yes  No

If Yes, attach a listing of the dormant trust ledger account balances as Schedule 4

**SCHEDULE 4**

Each balance **must** state a reason as to why each balance continues to be held **and** the date of the last transaction.

**10. Maintenance of trust records**

How are the trust account records maintained?  Manually  Computerised

If computerised, what is the name of the software?

**11. Controlled money accounts**

Did the law practice have any Controlled Money Accounts as at 31 March?  Yes  No

If Yes:

(a) Attach a listing of Controlled Money Accounts as at 31 March as Schedule 5.

**SCHEDULE 5**

(b) Did any Controlled Money Account record a debit balance at any time during the financial period?  Yes  No

If Yes, complete the table below and attach copies of the relevant controlled money bank statement as Schedule 6.

**SCHEDULE 6**

Controlled Money Account Name	Date Overdrawn	Amount \$	Date Corrected	Reason Account Overdrawn

**Part B – Trust money statement (continued)**

**12. Money subject to a power**

Did the law practice have any money that was the subject of a Power as at 31 March?  Yes  No

**SCHEDULE 7**

**If Yes, attach a listing of accounts subject to a Power as at 31 March as Schedule 7.**

**13. Investment money accounts**

Did the law practice have any money that was Investment Money as at 31 March?  Yes  No

If Yes:

**(a) Attach a listing of Investment Accounts as at 31 March as Schedule 8.**

**SCHEDULE 8**

(b) Did any Investment Account record a debit balance at any time during the financial period?  Yes  No

**SCHEDULE 9**

**If Yes, complete the table below and attach copies of the relevant Investment Account bank statement as Schedule 9.**

Investment Account Name	Date Overdrawn	Amount \$	Date Corrected	Reason Account Overdrawn

**14. Electronic funds transfers**

Did the law practice disburse funds from the trust account by EFT during the financial period?  Yes  No

If Yes

(a) Has the law practice been authorised by the Society to disburse trust funds via EFT?  Yes  No

(b) What type of EFT payments were made?

- EFT using BSB & account number
- QRO Direct Debit
- Direct Withdrawal via ELNO (eg via PEXA/Sympli workspace)
- Other EFT (eg Bpay, Pay ID)
- Titles Office Direct Debit

(c) Has the law practice complied with the Electronic Funds Transfers - Guidelines for trust account operations?  Yes  No

**SCHEDULE 10**

**If No, provide details of non-compliance as Schedule 10**

**Part B – Trust money statement (continued)**

**15. Trust account signatories**

List below the names of all authorised signatories to the trust account.

Name of signatory	Period from	Period to	Type	Position
			<input type="checkbox"/> Solely <input type="checkbox"/> Jointly	<input type="checkbox"/> Principal <input type="checkbox"/> Employed solicitor <input type="checkbox"/> Employee
			<input type="checkbox"/> Solely <input type="checkbox"/> Jointly	<input type="checkbox"/> Principal <input type="checkbox"/> Employed solicitor <input type="checkbox"/> Employee
			<input type="checkbox"/> Solely <input type="checkbox"/> Jointly	<input type="checkbox"/> Principal <input type="checkbox"/> Employed solicitor <input type="checkbox"/> Employee

If insufficient space, please provide further details as Schedule 11

**SCHEDULE 11**

**16. Certification**

I certify to the best of my knowledge and belief:

- (a) The details provided in Part B – Trust Money Statement are complete and correct.
- (b) All trust money received has been dealt with in accordance with the requirements of the *Legal Profession Act 2007* and *Legal Profession Regulation 2017*.
- (c) The records in respect to the following (where applicable) have been properly kept in accordance with the provisions of the *Legal Profession Act 2007* and *Legal Profession Regulation 2017*.

- The Trust Account
- Controlled Money Accounts
- Trust Money Subject to a Power
- Trust Money Subject to a Written Direction
- Register of Investments of Trust Money
- Transit Money

AND I make this declaration believing the same to be true.

Name of Principal

Signature of Principal

Date (dd/mm/yyyy)

If the above declaration cannot be made, attach details as Schedule 12

**SCHEDULE 12**

**Privacy**

Queensland Law Society ('the Society') is authorised to collect your personal information under the *Legal Profession Act 2007* and the *Legal Profession Regulation 2017*, and may use the personal information you have provided in this form for a number of purposes including carrying out the Society's statutory obligations and duties and updating and maintaining details relating to your practise of law.

The information may be provided to various organisations, such as the Legal Services Commission and corresponding interstate and overseas authorities, in accordance with the *Legal Profession Act 2007*. If you do not wish your details to be used for any one or more of the above purposes, you should advise the Records section of the Society in writing. Further details about the Society's Privacy Statement, Plan and Code of Practice and the collection of personal information may be found on the Society's website, [qls.com.au](http://qls.com.au).

**Instructions – PART A****General**

All law practices that have performed legal work in Queensland, regardless of the jurisdiction in which a practising certificate has been issued, are required to complete Part A of the Law Practice Declaration and Trust Money Statement (Form 4). This includes law practices that have not received or held trust money during the period.

**Prescribed Form**

Form 4 is a prescribed form the approval of which has been notified in the Queensland Government Gazette. As a prescribed form, the only changes that are permissible are those required to complete the form.

**Lodgement**

Part A Declarations where trust money has not been held or received (other than Transit Money) are to be lodged with the Society on or before **30 April** of the respective year.

**Question 1**

Insert name of law practice and address. If more than one address, use the law practice's main address.

**Question 2**

Insert the structure of the law practice. If the structure changed during the year, a separate Form 4 Part A will need to be lodged covering the appropriate periods.

**Question 3**

State the period in which the completed form relates. If the law practice commenced during the year, use the commencement date as the first date. If the law practice ceased during the year, use the cessation date as the last date.

If the law practice answered No to all questions, and **does not** maintain a trust account, the law practice is only required to complete Part A.

If the law practice answered No to all questions and **does** maintain a trust account, then please contact the Society to arrange a waiver to have the trust records externally examined and provide an External Examiner's Report (Form 5) for the trust account.

If the law practice answered Yes to any question, the law practice is required to complete Part B. The law practice is also required to have its trust records externally examined and lodge an External Examiner's Report (Form 5).

**Question 4**

The declaration must be signed by a current Principal of the law practice. If the law practice has ceased, the declaration must be signed by the last remaining Principal prior to cessation.

**Instructions – PART B****General**

Part B is only required to be completed by a law practice if the law practice has received, or held, trust money other than Transit Money, during the relevant period.

If a law practice is required to complete Part B, the law practice is required to complete both Part A and Part B and provide same to the External Examiner prior to the commencement of the examination. Parts A & B will be attached to the External Examiner's Report (Form 5) by the External Examiner.

Please ensure all required Schedules and required information within the Schedules are attached to the Form. If there are Schedules missing or information missing within the Schedules, the Form will be deemed not lodged until such time as the Schedules or information are provided.

**Prescribed Form**

Form 4 is a prescribed form the approval of which has been notified in the Queensland Government Gazette. As a prescribed form, the only changes that are permissible are those required to complete the form.

If there is insufficient space within the form to include all details, please attach a separate Schedule marked A to Z and make reference to the Schedule within the relevant question.

**Lodgement**

If the law practice is required to complete Part B, then Part A & B are required to be lodged with the External Examiner's Report (Form 5) to the Society **within 60 days after the end of the financial period.**

**Instructions – PART B (continued)****Question 5**

Insert the trust account details and the period the trust account remained open during the current financial period.

**A separate form is to be used for each trust account operated by the law practice.**

**Question 6**

The required parts to Schedule 1 are:

- i Trust Bank Reconciliation
- ii Trust Cashbook Reconciliation
- iii Trust Ledger Listing (Trust Trial Balance)
- iv Copy of Trust Bank Statement showing the balance as at 31 March or the balance as at the date of closure of the trust account.

If the trust account was closed during the financial period, a statement noting the account has been closed or a confirmation from the bank is required to be supplied.

**Question 7**

If there were any overdrawn trust ledger balances during the financial period, the table must be completed and a copy of the trust ledger account provided as Schedule 2 for each occurrence.

**Question 8**

If the trust bank account was overdrawn at any time during the financial period, the table is to be completed and a copy of the bank statement showing the debit balance provided as Schedule 3 for each occurrence.

**Question 9**

Dormant trust ledger balances are defined as trust ledgers whose balance has not changed for a period of over 12 months. A list of dormant trust ledger balances is to be provided as Schedule 4. The list is to state the matter number, client name, matter description, balance and reason why the ledger has not changed for over 12 months. The External Examiner is required to investigate each of these balances and verify that the reason provided by the law practice is correct, and thus an accurate certification has been provided by the Principal. The provisions of section 713 of the *Legal Profession Act 2007* should be consulted if there are balances that are eligible to be forwarded to the Public Trustee. If there are balances that have subsequently been disbursed after 31 March, then this should be noted on the listing.

**Question 10**

If the records are maintained on Excel, Word or through a one write system, the records are deemed to be maintained manually.

**Question 11**

Only include in Schedule 5 current Controlled Money Accounts. If there was a debit balance in any Controlled Money Account during the financial period, then a copy of the bank statement showing the debit balance must be provided as Schedule 6.

**Question 12**

Only include in Schedule 7 current Power Money Accounts.

**Question 13**

Only include in Schedule 8 current Investment Accounts. If there was a debit balance in any Investment Account during the financial period, then a copy of the bank statement showing the debit balance must be provided as Schedule 9.

**Question 14**

A law practice must be approved by the Society to disburse funds from the trust account by EFT. If you are unsure as to whether your law practice has been approved, please contact the Society. If the law practice has failed to comply with the EFT Guidelines, please provide as Schedule 10 details of non-compliance.

**Question 15**

Please enter all persons that were signatories to the trust account during the financial period. If the signatory was a signatory for the whole period from 1 April to 31 March, then these are the dates to be entered into the Period from and Period to field. Otherwise, state the period from and to which the signatory was appointed during the financial period. Include additional signatories as Schedule 11.

**Question 16**

The declaration must be signed by a current Principal of the law practice. If the law practice has ceased, the declaration must be signed by the last remaining Principal prior to cessation. If unsure of who is to sign, please contact the Society. If the declaration cannot be signed, attach details as to why as Schedule 12.