

Student Handbook

Trust Accounting
Remedial Course

November 2025

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Version 6 | November 2025

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Acknowledgements

The material in the Trust Accounting Remedial Course has been formulated in consultation with the Legal Services Commission and the Professional Conduct Committee.

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Section 1: Introduction

The Trust Accounting Remedial Course ("Course") is to assist participants in understanding what constitutes trust money, trust accounting record keeping requirements as well as good accounting practices to ensuring proper supervision and management of trust money.

This Course is aimed at legal practitioners who may have been referred by the following bodies to complete a Trust Accounting Course:

- Legal Services Commission
- Order of the Legal Practice Tribunal
- Order of the Legal Practice Committee
- Council of the Queensland Law Society ("the Council")
- Executive Committee of Council, Queensland Law Society ("the Society")
- Professional Conduct Committee, Queensland Law Society

The development, conduct, administration and management of the Course is vested in the Council's Professional Conduct Committee.

Section 2: Key Course dates

For course dates please see qls.com.au/tarc. The Course is run as a half-day online workshop and are usually run on a quarterly basis. Course dates are also subject to sufficient number of participants being enrolled.

Closing date for enrolment	Workshop date	Assignment due	Examination	Anticipated result notification
3 weeks prior to Workshop date	See qls.com.au/tarc for dates	2 weeks after Workshop	3 weeks after Workshop	1 to 2 months after examination

Section 3: Enrolment to the Course

3.1 How do I enrol?

As participants have usually been referred to the Course by a referring body the Society may have already contacted you in relation to the Course.

Enrolment to the Course can be done via qls.com.au/tarc by the relevant closing date and paying the course fee of \$1,500 (inclusive of GST).

When enrolling for your workshop date, it is important to ensure your availability for the half-day online workshop and the online examination. As part of the enrolment form, you agree to following terms and conditions:

- QLS Trust Accounting Remedial Course Policy
- QLS Trust Accounting Remedial Course Student Handbook
- QLS Academic Misconduct Policy

Enquiries contact:

Trust Account Investigations, Queensland Law Society
Phone 07 3842 5908.
Email: managertai@qls.com.au

3.2 Cancellation and refund policy

If you have been sent a confirmation of enrolment in the Course but need to withdraw from the Course you will need to:

- Submit a request for withdrawal from the Course on the *Request for Special Consideration* form;
- Advise the reasons for the withdrawal;
- Be sufficient in detail and supported by relevant documentation, such as a medical certificate, accident report, statutory declaration etc.

You may be entitled up to an 80% refund if you withdraw from the Course, after receiving confirmation of enrolment, at least 10 days prior to attendance at the Workshop. No refunds will be available if your withdrawal from the Course occurs within 10 days prior to attendance at the Workshop, or at any time after the commencement of the Workshop for which you are registered and before the Course is completed.

The request to withdraw will be considered by the General Manager of Regulation. There are two possible outcomes:

- Request denied
- Request accepted

Written confirmation of the decision will be sent to you, as well as the referring body (if applicable).

Please note: A failure to attend the course, without prior written leave of the General Manager of Regulation, may amount to professional misconduct or unsatisfactory professional conduct.

3.3 What if I need to defer?

If you have received a confirmation of enrolment but then find that you need to defer you will need to:

- Submit a request for deferment on the *Request for Special Consideration* form, at least five (5) days prior to the Workshop date;
- Advise the alternate Workshop date you wish to attend;
- Be sufficient in detail and supported by relevant documentation, such as a medical certificate, accident report, statutory declaration etc.

A request for deferment can only be submitted whereby you have not attended the Workshop or submitted any assessment items.

The request to defer will be considered by the General Manager of Regulation. There are two possible outcomes:

- Request denied
- Request accepted

Written confirmation of the decision will be sent to you, as well as the referring body (if applicable).

Section 4: Course Overview and Assessment

4.1 Learning objectives

As a result of your learning in this Course you will be able to:

- Understand the fiduciary relationship created when a law practice is entrusted with client funds
- Recognise a legal practitioner's duty to supervise, report and maintain a trust account
- Identify the correct treatment of money received from or on behalf of a client
- Understand the necessary trust accounting records to be maintained in relation to trust money
- Maintain a trust account and perform monthly reconciliations
- Ascertain when it is appropriate to transfer costs and outlays from a trust account to an office account
- Deliver to a client a bill of costs and comply with costs disclosure requirements

4.2 Course Activities

The Course format is:

1. Pre-reading materials – Available at least 2 weeks prior to the workshop date. It is important that you complete the pre-reading material prior to the workshop.
2. Workshop - half day interactive online workshop (9am to 12:30pm). As the online workshop is delivered via Microsoft Teams it is imperative that you have camera and audio access to confirm attendance at the Workshop. Attendance at the workshop is mandatory.

4.3 Course Outline

The Course Outline is as follows:

Pre reading Material

Pre-reading materials (videos, notes, activities, and practice quizzes) cover the following topics:

- Session 1 – Introduction to Trust Money (30 minutes)
- Session 2 – Trust records for general trust money (1 hour 45 minutes)
- Session 3 – Monthly Reconciliations (1 hour 20 minutes)
- Session 4 – Reporting Obligations (20 minutes)
- Session 5 – Other trust money records (40 minutes)
- Session 6 – Withdrawal of legal costs (30 minutes)
- Session 7 – General Accounting records (20 minutes)

It is expected that you have reviewed the pre-reading material prior to the workshop. The workshop material will be interactive, tailored to participants and review the main trust accounting concepts and records.

4.4 Assessment

After attending the workshop the participant will need to, in order to satisfactorily complete the course, complete and obtain a pass mark of 80% in two (2) assessment items:

1. **Trust Accounting Assignment** – 40%
 - take home assignment – to be lodged within one (1) week after the workshop.
2. **Trust Accounting Examination** – 60%
 - closed book online examination
 - 55 multi-choice examination
 - 75 minutes – conducted on an assessment day two (2) weeks after the workshop.

In order to obtain a “satisfactorily completed” result in the Course you will need to:

- attend the Workshop; and
- obtain at least a pass mark of 80% in the Trust Accounting Assignment; and
- obtain at least a pass mark of 80% in the Trust Accounting Examination.

4.5 Academic Behaviour

You must conduct your studies honestly, ethically and in accordance with accepted standards of conduct and the QLS Academic Misconduct Policy.

All submitted assessment must be entirely your own work. Examples of behaviours that will amount to academic misconduct, which could result in an automatic fail mark in the relevant assessment item, are:

- Collusion – the active cooperation of two or more students to jointly produce material where this is a requirement that the material be produced independently,
- Copying or using work written by another person,
- Acts of plagiarism,
- Commissioning or soliciting work,
- Cheating in examinations, for example obtaining assistance from another person during the online examination
- Downloading a copy of the examination

If suspected misconduct is identified it will be brought to the attention of the Manager of Regulation and the practitioner will be asked to provide a submission. The submission, after review by the Manager of Regulation and the Manager of Trust Account Investigations, will be put to the Professional Conduct Committee as to whether further action needs to be taken.

4.6 What if I experience a problem completing my assessment?

If you experience a problem performing any of the assessments, you may request special consideration as per the following:

1. Missing the one-day Workshop or Examination day
 - a. If you fail to attend the Workshop or the examination day through ‘misadventure’ (eg an accident or unforeseen illness), you may submit a request for special consideration on the *Request for Special Consideration* form within two (2) business days of the workshop or assessment date.
 - b. Upon receipt of sufficient detail and relevant documentation in support, alternative arrangements may be made for the completion of the relevant assessment. Alternative times will be provided to the participant based on the availability of the relevant resources.
 - c. Please note: If the Workshop is missed the next available time will be when the next Workshop is offered.
2. Experiencing a problem on the day of the assessment
 - a. If you attend the examination but experience a problem which significantly affects your performance on that day (such as illness or other extenuating circumstances), you must bring it to the attention of the Society (managertai@qls.com.au).
 - b. You are encouraged to complete as much of the assessment as you are able.
 - c. You must submit a request for special consideration on the *Request for Special Consideration* form within two (2) business days of the assessment date.

3. Experiencing a problem (i.e. illness, grounds for compassion or extenuating circumstances) during the period given to complete the assessment
 - a. You may request an extension of time by:
 - i. Submitting a request for special consideration on the *Request for Special Consideration* form before the due date of the assessment; and
 - ii. Demonstrating that you are unable to meet the date due to circumstances that are unforeseeable. Pressure of work or holidays will not be accepted as reasons.
 - b. If the assessment is handed in on time, you must submit a request for special consideration on the *Request for Special Consideration* form within two (2) business days of the assessment date.

All requests for special consideration must be in sufficient detail and supported by relevant documentation, such as a medical certificate, accident report, statutory declaration etc. All requests will be considered by the Manager of Regulation. There are three possible outcomes:

- Request denied
- Request accepted
- Request taken into account when assessor marks the assessment item.

You will receive written confirmation of the outcome of your request.

Please note: Failure to appear at the Workshop or Examination or to hand in an assessment by the due date and without notification within two (2) business days will result in automatic failure of that assessment component.

A failure to attend the course without prior written leave of the General Manager, Regulation or a failure to complete the course may amount to professional misconduct or unsatisfactory professional conduct.

4.7 What happens to my assessment materials?

All assessment material submitted during the Course become the property of the Society and will be retained for at least 12 months after the final results are released.

4.8 Confidentiality

The identities, the performance and the assessment results of the legal practitioners attending the Course will remain confidential at all time between Society's staff, the Society's Professional Conduct Committee and assessors of the Course, save as so far as is necessary to communicate the assessment results to the body which ordered or referred the legal practitioner to the Course.

4.9 CPD Points

Rule 48(4) of the *Queensland Law Society Administration Rule 2005*, provides that the "completion of a Continuing Professional Development (CPD) activity following a requirement by a court, tribunal, the Legal Practice Committee, the Legal Services Commission (LSC) or a regulatory authority is not a CPD activity for the purpose of this Part". The Schedule 2 definitions of the *Legal Profession Act 2007*, defines a regulatory authority to include the Queensland Law Society (the Society).

As such, if a practitioner is required to do the course by the LSC, the Society, QCAT etc the course can't be claimed as a CPD activity.

Section 5: Notification Process

5.1 What happens following my final assessment?

The Society's Professional Conduct Committee will make a decision of whether you have successfully completed the Course. It is anticipated that you will be notified of your results in writing between 1 to 2 months after your examination, but this is dependent on when the Professional Conduct Committee meet. No results will be communicated over the phone.

As part of the notification process, you will be provided with the individual results of each assessment component and your overall result. There are two possible overall results:

- Satisfactorily completed
- Unsatisfactorily completed

5.2 Notification to Referring Body

Your overall result will be communicated by the Society to the body which referred or ordered you to the Course.

Section 6: Appeals to the Council

Any legal practitioner:

- Who in the opinion of the Professional Conduct Committee or the Society has failed to successfully undertake or complete all or any of the Course; or
- Whose application for a waiver of fees or deferment of the course to the Manager of Regulation has been rejected;

may appeal to the Council of the Society for the decision to be reviewed.

The application for review must be lodged with the Council by giving the application to the Society's Corporate Secretary within 14 days of the participant being advised of the decision of the Professional Conduct Committee. Unless the contrary is proven, the applicant is deemed to have been advised by the Professional Conduct Committee its decision five working days after the posting of the notice of decision to the participant's address.

An application for review:

- Must be in writing; and
- Must be accompanied by any documentary evidence, written submission or other material sought to be relied upon by the applicant, whether or not the material was previously provided to the Manager of Regulation; and
- Must be accompanied by a non-refundable fee of \$154 (including GST).

The Council may, upon consideration of an application for review of the Professional Conduct Committee's decision, make any decision it considers appropriate. The Council's decision will be provided to the applicant within 28 days of the decision being made and will be accompanied by a statement of reasons for the decision.

The Society will advise the body that ordered or referred the participant to the course of both the application for review and the decision of Council upon review.

Section 7: Complaints handling

If you are not satisfied with any aspect of the Course, you may forward your concerns or complaints in writing to the Chief Executive Officer of the Queensland Law Society at GPO Box 1785 Brisbane Qld 4001.

Section 8: Further information and enquiries

For further information or assistance in relation to any aspect of the Course please contact the Trust Accounts Investigations team at the Queensland Law Society on 07 3842 5908 or managertai@qls.com.au.