



THE LAW SOCIETY
OF NEW SOUTH WALES

Selling or closing a sole practice

Selling or Closing a Sole Practice

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Selling or closing a sole practice

At some stage in a sole practitioner's life, they will either close their business or transfer it to another law practice. This can be quite traumatic and time consuming, with many things to finalise. Closing or selling a business, particularly a law practice, attaches many tasks, some being of major importance.

This publication has been produced as a guide to assist solicitors in closing or selling their business. It is not an exhaustive treatment of the subject and not all of it will apply to every situation, but it does provide a good basis for starting the process. A solicitor should consider this subject as early as possible before going out on their own.

As this publication is a guide only and is not exhaustive, it is essential that you read the Legal Profession Act 2004, Legal Profession Regulations 2005 and Legal Profession Rules. The Act and Regulations can be viewed at www.legislation.nsw.gov.au. The Rules can be viewed on the Law Society's website.

Reasons for closing or selling

There are a variety of reasons for 'moving on', including:

- retirement
- the law practice is not profitable
- you don't like the management side of the business
- it is difficult to take holidays or have a day off if you're unwell
- you want a career change within the law
- you want a career change outside the law
- you want a lifestyle change

How do I sell my practice?

If selling, there are a number of options to consider, including but not limited to:

- selling to another solicitor
- selling to a solicitor who is employed in the law practice
- selling to another law practice which wants a branch office
- selling to another law practice which wants to merge the two practices
- selling the work-in-progress to another law practice

There are also a number of avenues in which to sell the practice. One is advertising in the classified section of the Law Society Journal. This is probably the best avenue as the Journal is sent to over 22 000 solicitors and is the principal marketplace for practices and partnerships for sale in New South Wales. You can use a Journal box number when advertising to protect your identity. As prospective purchasers are required to apply in writing to a stipulated Journal box number, they will probably be genuine buyers and not on a 'fishing expedition'. It is advisable to peruse past issues of the Journal to see how advertisements are worded.

Another avenue is speaking to the principals of law practices in the local area who may be interested in merging the two practices. Alternatively, a law practice in a totally different location may be interested in having a branch office. If the practice has no goodwill or any assets, in other words there is 'nothing to buy', then the work-in-progress could be sold to another law practice. As the classified section of the Journal often

carries advertisements from law practices wishing to merge or establish a branch office, or to buy files, it is suggested that you peruse this section of the Journal.

What is my practice worth?

Experience suggests that sole practices have little value in terms of goodwill as the goodwill is considered to be tied up in sole practitioners themselves. When they depart it goes too. Goodwill is really a future benefit, maintainable for an appropriate period of time, i.e. ongoing profitability. Of course, it can depend on what you plan to do. If you plan to retire, but agree to stay on for a period of time, clients may be more inclined to stay with the law practice and an element of goodwill may exist. On the other hand, you may be planning to join another law practice as a partner or employed solicitor and some of your clients may follow.

The length of time a practice has been operating may contribute to the goodwill. For example, a higher value may be placed on an old well established practice. Long serving staff remaining with the law practice and the name of the law practice itself, if it is a well known name, may also contribute to goodwill. The availability of the premises to the purchaser should also be taken into account, as well as the nature of the practice. For example, is a large percentage of the income of the practice derived from a booming or declining area of law?

A prospective purchaser, and their accountant will probably, and from a purchaser's perspective, should, examine the books of account for at least the last three years to assist in determining a valuation. The net fees, not the gross fees, tell the true story.

The Law Society is unable to value legal practices because of conflict issues, however, it does provide, free-of-charge, notes on valuing a legal practice. These notes include published articles and the names of professional valuers should a formal valuation be required.

Work-in-progress

Before calculating the work-in-progress (WIP), and subject to obtaining appropriate accounting advice, you might consider finalising as many matters as possible and billing clients prior to departing. This can usually be done for conveyancing and possibly probate matters. If unable to finalise matters, and this is often the case, you might, subject to your costs arrangements with clients, try to bill and recover payment from clients for work done to date, including current disbursements. Subject to any agreement with the purchaser, these fees are receivable by you even if the sale has been completed or you cease to practise.

Should matters not be finalised before settlement of the practice, the purchaser, in their agreement with you, can agree to pay you for work done to date, i.e. work-in-progress, on the basis that they will recoup payment from clients at the appropriate time. When selling work-in-progress, you should consider discounting for bad debts and take taxation issues into account.

Ceasing to hold material in which you have an interest

This can potentially occur in a number of situations including but not limited to:

- Handing a file to a client or another solicitor for the client when the client changes solicitors.
- When a practice is sold.

Great care should be taken to consider your position before you release anything for any reason and you should consult your professional indemnity insurer before you agree to anything.

The item entitled 'Running your Practice FAQs' found on the Law Society website should be read so as to the alert you to what belongs to you and what belongs to the client and how long material should be kept.

Read all of the 'Running your Practice FAQs', Keep in mind that you might need access to material in the

future including, but not limited to, in respect of claims, complaints, taxation, etc.

If you are handing over material then where possible you should retain the originals of your material and a copy of material that is not yours. When you are handing over material to a solicitor purchasing your law practice and you have not kept originals or copies of material then you should consider agreeing on a protocol that will apply in at least the following circumstances:

- the preservation of the material
- where the client or any other person or body seeks the release of any part or the whole of the file
- the destruction of material is contemplated
- you require access to such material for any reason
- the purchaser proposes to dispose of any interest in the Law Practice
- other

However a protocol is unlikely to provide you with the certainty provided by holding the material yourself.

Reconsider carefully.

Current Files

When a purchaser has been secured, you should go through your current client list to ascertain if there is any conflict between each other's clients. If so, appropriate action should be taken - refer to the Solicitors' Rules including but not necessarily limited to Rules 2,3, 9, 10 and 19, Riley Solicitors Manual Chapter 7, and Uniform Civil Procedure Rules Rule 7.25 before transferring files to the purchaser.

The clients' authorisation of the transfer must be obtained - refer to Rule 30 of the Solicitors' Rules.

Where you have taken over a file from another solicitor and the file is subject to an express or implied undertaking to protect that solicitor in respect of his/her outstanding costs, and any liability for disbursements including the costs or expenses of experts and witnesses or other amount, consider your position carefully particularly but not only, in light of the Rules in relation to undertakings. Refer to the Rules and see "Running your Practice" FAQs on the Law Society website.

You should prepare detailed file notes on each file, paying particular attention to mention and hearing dates, as well as limitation periods. If holding any property of a client, you should return the property. Otherwise you should seek instructions as to what the client would like done with the property.

If you have any ongoing undertakings, attempts should be made to be relieved of them, or with the consent of the beneficiary of the undertaking, have them transferred to the purchasing solicitor or another practitioner. Be careful to determine if you remain bound – refer to the Solicitors Rules.

Are you an Executor?

During the course of practice, solicitors might be appointed executors of their clients' wills. On the sale or closing of a practice, you may not wish to remain executor and should accordingly advise the testator. If the testator cannot be located, you could, if you wished, sign a Renunciation of Probate and keep it with the Will.

If you are an executor to whom Probate has been granted and are or will be a trustee for minor beneficiaries, it is recommended that you contact the Public Trustee to whom your office of trustee can be assigned, and who can protect the interest of those beneficiaries while they are minors.

Are you solicitor on the record?

Where you are solicitor on the record you should examine the appropriate rules and make arrangements to file a Notice of Change of Solicitor or other appropriate form, or as the circumstances dictate, with the particular court or tribunal. See Uniform Civil Procedure Rules 2005, Rule 7.29, Family Law Rules 2004, Rule 8.04 or other as the circumstances dictate.

Are you donee of Power of Attorney?

Consider your position carefully, including but not limited to obligations to the donor, practising certificate,

professional indemnity insurance, Solicitors Scheme and costs – refer to the Guidelines for Solicitors Preparing an Enduring Power of Attorney found at www.lawsociety.com.au, then 'For Solicitors', then 'Professional Responsibility' then 'Ethics' then 'Protocols and Guidelines' then Elder Law and the Capacity Toolkit (2008) issued by the NSW Attorney General's Department.

Company Registered Office

Prior to closing down a practice, vendors should seek instructions from companies whose registered office is the address of the firm and then make arrangements for those companies to obtain a new registered address. If selling, vendors should seek instructions from companies whose registered address is that of the law practice as to whether they wish to continue to use that address.

Closed files

Files which have been completed and are still stored at the firm's premises or externally by the firm, should be reviewed as to whether they should be retained by the purchasing solicitor or destroyed, after first advising the client of the sale or closing down of the firm, and seeking their instructions with regard to the file itself, but particularly the important documents. It should be noted that files should be retained for at least seven years after a matter has been completed, or until such time as the practitioner gives them to the client or another person authorised by the client to receive them, or the client instructs the practitioner to deal with them in some manner. Refer to Rule 8 of the Solicitors' Rules. In cases involving minors, the files should be retained for at least seven years (refer to an article entitled "LawCover Risk Management: Storage of files and documents", by Bruce MacDermott, *Law Society Journal*, May 2006, page 44) after they have attained their majority (18 years).

Leased Premises

You must give early consideration to your rights and obligations in relation to any lease of premises used by your practice. Be alert to any possible continuing exposure to liability and where possible ensure that you are released. You will need to weigh your requirements against those of any purchaser so be clear about your legal position before commencing any negotiations.

Staffing issues

If you are considering closing or transferring your practice you need to ascertain and if necessary obtain expert advice regarding your obligations and liabilities in respect of your staff. Knowledge of your position will assist you in making decisions and in negotiating the terms of your agreement. You need to understand how any agreement that you enter into will work. Staff entitlements such as unused annual leave, long service leave and redundancy payments can be substantial. This is something that you should consider at the outset and not leave until the last moment.

Ceasing to accept new files

At some time you must consider when to cease taking new instructions. The most appropriate time might be when you have decided to close or when you are sure of a purchaser and the lead time has been agreed for the take over. Consideration would need to be given before taking instructions for a matter which it is thought would run after the sale of the practice. In such situations, the client would need to be informed of the impending sale. It would not be appropriate to take instructions from a client whose type of matter could not be handled by the purchasing solicitor because of their inability or unfamiliarity with that type of work.

Advising clients of closure or sale

This is the subject of Rule 30 of the Solicitors Rules.

Transfer of a practitioner's practice

When a practitioner intends to transfer to another practitioner the whole or part of the practitioner's practice, including clients' work in progress, and to put the other practitioner in possession of the documents held by the practitioner on behalf of clients, the practitioner must give to each client, fourteen

(14) days (or such other period as may be reasonable in the circumstances), before the practitioner delivers possession of the practice to the practitioner acquiring it, notice in writing:

30.1.1 of the intended transfer of documents to the practitioner acquiring the practice, unless a contrary direction is received from the client; and

30.1.2 of the client's right to give to the practitioner a contrary direction in relation to the conduct of the client's affairs and the delivery of the client's documents.

30.2 The notice which is sent to any client, on whose behalf the practitioner holds money in trust or under the practitioner's control, must advise the client of –

30.2.1. the balance of money held on the client's behalf;

30.2.2 the practitioner's intention to transfer the relevant account to the practitioner acquiring the practice, unless advised by the client to the contrary; and

30.2.3 the client's right to give the practitioner a contrary direction as to the manner in which the practitioner should deal with the account on the client's behalf.

30.3 The practitioner, in addition to giving notice to clients as require by paragraphs 30.1 and 30.2, must comply with all other legislative provisions applicable to the trust money or controlled money held by the practitioner.

30.4 Where a practitioner who is engaged in the conduct of a legal practice forms, with another practitioner, a partnership, which continues to conduct the practice, it will be a sufficient compliance with this Rule if the practitioner gives notice in writing of the admission of the partner to the clients of the practice within fourteen (14) days of that event.

Strong room documents

If selling the practice, the purchasing solicitor would normally acquire possession of the documents in safe custody. You should note that when fixing a sale price the stored Wills may not be the last Will of the testator, nor may the Executor instruct the firm to apply for Probate on the testator's death. In addition, title deeds held may not result in future work for the purchasing solicitor.

You must consider any positive obligations that you have in relation to anything held by you. See Succession Law and Practice New South Wales Lexis Nexis paragraph 10,237:4 "Negligence – Safe Custody of Wills". Consider your position in relation to any other items held by you.

Rule 30 of the Solicitors' Rules stipulates that the practitioner holding documents on behalf of clients must give to each client, notice in writing of the intended transfer of documents and the clients' right to give a contrary direction.

Trust Account

Not all firms operate a trust account, however, if you do, you must, when writing to the persons on whose behalf the money is held about the transfer of the practice, comply with Rule 30.2 and 30.3 of the Solicitors' Rules detailed under the heading Advising Clients of Closure or Sale.

If you are closing the practice down, you should close the trust account and controlled money accounts prior to the expiry of your current practising certificate and distribute the proceeds in accordance with your clients' instructions. Where there is a Statutory Deposit, arrangements will need to be made with the approved financial institution to return the money held on deposit to the trust account.

Clause 103 Legal Profession Regulation requires:

1) A law practice that holds trust money must give the Law Society Council at least 14 days' written notice of its intention:

- a) to cease to exist as a law practice, or
- b) to cease to engage in legal practice in this jurisdiction, or

c) to cease to practice in such a way as to receive trust money.

2) Within 14 days after ceasing to hold trust money, a law practice that holds trust money must give the Law Society Council:

- a) written notice of that fact, and
- b) if the practice has not given a notice under subclause (1) within the previous 28 days, a notice that complies with the sub-clause.

3) A notice under this clause must include particulars sufficient to identify:

- (a) a law practice's general trust accounts and controlled money accounts, and
- (b) trust money controlled by the practice (or by an associate) pursuant to a power, and
- (c) trust money invested by the practice.

Section 275 of the Legal Profession Act 2004 requires a law practice to appoint an external examiner, to lodge a report and a statutory declaration with the Law Society to ensure any general trust account is closed and that any money held is dealt with as required in the Act in the circumstances and time provided. Refer to Clause 94 of the Legal Profession Regulation 2005. Clause 74 (5) The Legal Profession Regulation 2005 requires that "within 14 days after the closure of a general trust account maintained by it, a law practice must give the Law Society written notice of that fact.". However you should be alert to the whole of clause 74 and related provisions.

If transferring, under no circumstances can you permit the purchaser of the practice to continue to operate your trust account and accounting records. It must be appreciated that on the sale/closure of a firm there is a change of the trustee position and the outgoing trustee is responsible for the correct closure of the trust and controlled money accounts. Prior to closure of the trust account any money held on statutory deposit will need to be drawn back and credited to the trust account. There must be sufficient funds left in the account to cover any unrepresented cheques. For a general commentary in relation to trust accounts see the webpage "Trust Accounts" including "Frequently Asked Questions" on the Law Society's website under the links 'For Solicitors' and "Professional Responsibility".

Office account

You need to consider when it is appropriate to close your office account having regard to when all outstanding income has been received, and invoices and bills have been paid. Consider also whether you have any obligation to the financial institution where your account is held, arising out of the closure or transfer of your practice.

Advising suppliers

The following is a list of suppliers you should advise of the transfer or closing of your practice:

- barristers who have been briefed in current matters. However you must examine your exposure to liability and consider how this can best be dealt with.
- insurer of the firm's business insurance policy but consider your position in relation to any further exposure to liability and claims.
- telephone provider
- internet provider
- electricity provider
- stationery supplier
- law stationer
- providers of maintenance contracts
- newsagent if newspapers/magazines are delivered
- document exchange
- subscription service provider, e.g. Butterworths, CCH etc
- provider of leased equipment, e.g. fax, photocopier (more details further on)
- milkman
- other

Business Name

A Cessation of Business form should be lodged at the appropriate time with the NSW Office of Fair Trading on closing down, if the firm has in fact been registered.

Incorporated Legal Practice

An Incorporated Legal Practice is a corporation that engages in legal practice in New South Wales (Legal Profession Act, s134(1)), unless an exception in s134(2) applies. If a company ceases to engage in legal practice it must give the Law Society written notice in the approved form within 14 days after so ceasing (s.139).

If it is intended that the company should close down, provided it is not in financial difficulty or insolvent, it can be deregistered through a members voluntary winding up or by application for voluntary deregistration.

Australian Taxation Office (ATO)

Seek advice from an appropriately qualified persons as to whether you have any obligation to the ATO that must be met.

Leasing car/equipment

Read the lease documentation to see what you might do. You should then seek your accountant's guidance. Where possible you should ensure that you are not exposed to any ongoing liability following the transfer or closing of your practice.

Selling equipment/furniture/library

If the practice is being sold, the incoming principal may purchase assets such as equipment, if owned, furniture and the firm's library. If you are closing down your business you will find little value in the sale of such assets. Furniture and equipment could be advertised in the Trading Post or put to auction. As to disposal of the firm's legal books, the Law Society's Library can offer several options - telephone on 9926 0223 or 9926 0324.

Generally

You need to consider the assets, liabilities, income and outgoings of your law practice and deal with each of them as the circumstances dictate. It might assist you to focus on some relevant issues if you examine precedent contracts for sale of business. See the standard Contract for Sale of Business, the Law Society's suite of precedents, CCH Buying and Selling Business, Personal Property and Australian Encyclopedia of Forms and Precedents. However any precedent not designed for the sale of a law practice will almost certainly require additions and alterations. Ensure that any precedent is current, particularly but not limited to employment issues. When considering assets, give careful consideration to who owns them and any agreement that exists.

When considering liabilities, consider whether there are any that might be overlooked, for example but not limited, to guarantees or /and indemnities or undertakings, particularly those that are located in files and which might not have been recorded elsewhere.

Advising the Law Society

When transferring or closing a law practice, the Law Society needs to be advised in writing.

- A corporation must, within 14 days after it ceases to engage in legal practice in New South Wales as an incorporated legal practice, give the Law Society a written notice, in the approved form, of that fact. Refer to Section 139 of the Legal Profession Act 2004 and Clause 42 of the Legal Profession Regulation 2005.
- A local legal practitioner must notify the Law Society Council, in writing, of any change in the particulars relating to the practitioner (as disclosed in the practitioner's last application for a local practicing certificate); and must also notify the Council, in accordance with any request from the Council, of:
 - (a) particulars relating to any change to or dissolution of a partnership, formation of a new partnership, or acquisition of the practice of an Australian legal practitioner, by the practitioner.
 - (b) particulars relating to the formation of an incorporated legal practice, or the commencement of the provision of legal services by an incorporated legal practice, or any change to the winding up of an incorporated legal practice, including any change in the directors of the incorporated legal practice.

Refer to Clause 21 of the Legal Profession Regulation 2005.

This is in addition to notification requirements in relation to other matters, including but not limited to a Trust Account, referred earlier or any other circumstances where there is a requirement for notification.

Information required by the Law Society includes:

- date of law practice closure if firm is closing
- name of successor to the practice if the practice is being transferred
- date on which the practice is transferred
- name of the solicitor or law practice which has the files/wills/title deeds
- where the trust account records are located
- your contact details if you are retaining your practising certificate

For further information contact the Society's Membership Department on 9926 0156.

Practising certificate

Solicitors who decide not to continue practising on the transfer or closure of their practices, may apply to the Law Society, on surrender of their practising certificate, for a refund. There is no refund of the Fidelity Fund contribution where the practising certificate is suspended or cancelled for conduct issues.

Solicitors should enquire at the Law Society Registry (telephone number 9926 0156) to see if any pro rata refund is available in respect of their practising certificate. However great care should be taken in deciding whether to surrender a practising certificate particularly if there is likely to be work requiring a certificate.

Some solicitors, on the closure or transfer of their practices, decide to continue practising, often from home for friends, relatives or 'special' clients. If you wish to do this you will be required to have an unrestricted/principal certificate. Should you decide to remain with the firm for a period of time after its sale, say as an employed solicitor, you might not be required to have a principal's practising certificate.

However, in every case a solicitor should enquire and make certain that they hold an appropriate practising certificate and where necessary their own professional Indemnity Insurance Cover and belong to the Solicitors Scheme.

Professional Indemnity Insurance (PII) and Limitation of Liability Scheme

On the sale or closure of your practice, you should advise your Professional Indemnity Liability Insurer in writing. If you continue practising after transfer or closure of your practice and you require a principal's practising certificate to do so, it is also a requirement to have professional indemnity insurance cover and, if desired, cover under the Solicitors' Scheme. It might be possible for sole practitioners to apply for a low fee earner discount on their Professional Indemnity Insurance. Solicitors should enquire of their professional indemnity insurer before retiring, as to their insurance position after they retire.

Should you decide to do locum work, you should contact your insurer and the insurer for the firm where you intend to be a locum, regarding professional indemnity insurance. If the firm that you are closing or selling has a current insurance claim against it, you should notify your insurer of your new contact details.

Personal advice on future plans

It is wise to plan ahead for retirement, even years ahead, and, importantly, that you don't rush into retirement too soon. Many a person has retired, only to find they become bored in a short space of time and miss the stimulation of work and the company of fellow workers.

In the planning stage, think of the number of years that you may not be working and think about what you will do to fill in your days and evenings. Will you spend several days a week in the garden or on the golf course, or both? Will you spend your days quietly reading or will you lunch several days a week with friends? Will you have friends who will be available to have lunch with you? Will you do voluntary work for a charity one or two days a week? Will you spend much of your retirement travelling?

Think of the lifestyle you want in your retirement and when this has been decided, work out how much it will cost. Is it one which requires a high income? Can you afford it if you retire now or in a few years? Will you need to sell your current home and purchase in a less expensive area in order to invest the balance of the proceeds? Where do you want to move to – consider the type of accommodation and location? Will moving to another area suit your planned lifestyle?

To ascertain if you can afford the lifestyle you desire, it is advisable to seek the service of an appropriately qualified, licensed and insured financial adviser. Do this in the early stages of the planning phase and tell the adviser everything. Lack of relevant information could result in disaster. To obtain a financial planner, talk to friends who may be able to refer you to a good one. Alternatively, see the Financial Planning Association of Australia at www.goodadvice.com.au to obtain contact details of a few of their members. Alternatively, the financial adviser at a financial institution, such as a bank, or an insurance company could be contacted.

Superannuation

Well ahead of retiring, ascertain the dollar value of your funds in a superannuation scheme, if you have one. Bearing in mind that the value could rise or fall when you plan to retire, ask yourself if, when added to your other assets, there will be sufficient funds for your planned lifestyle. A financial planner will be able to assist in this regard.

Part time/casual work

If the novelty of retirement wears off, part time or casual work could be undertaken. There are a number of avenues open to solicitors, including locum work. The Law Society operates a locum service for solicitors with at least seven years experience. Assignments are located throughout NSW and can be for a couple of days, or weeks or months. Their pay rate is negotiated between the two parties.

Care should be taken in each case to ensure that the locum solicitor holds an appropriate practising certificate and that they are covered by professional indemnity insurance and when required, the Solicitor's scheme. A solicitor should never assume that they are covered by professional indemnity insurance and should always check in writing with the insurer. Locum solicitors should contact LawCover in regard to professional indemnity insurance.

Doing the legal work for the local bowling club, golf club, tennis club or church etc. on either a paid or voluntary basis is another avenue for part time or casual work to consider. An unrestricted/principal certificate and professional indemnity insurance would be required.

To keep your hand in, you could do some legal work for family and friends, however, an unrestricted/principal certificate and professional indemnity insurance is required. Lecturing or conducting research on a large legal matter are yet other avenues for solicitors in retirement. The College of Law is a good place to start for casual lecturing. They have full time positions for short periods of time, and can be contacted on 9965 7000. For research work, making your availability known to the larger law firms or law schools is suggested. However ensure that you have an appropriate practicing certificate and that you are covered by professional indemnity insurance and where required, the Solicitor's scheme.

An alternative career in the law

Some solicitors decide to sell or close their practice because they no longer wish to be a sole practitioner, but want to remain working in the legal environment. Consider viewing www.lawsociety.com.au/jobs

A career outside the law

Solicitors who do not wish to remain working in the legal environment should seek advice from a commercial career counselling service where their abilities, interests etc. can be assessed. For information on choosing a career counsellor and contact details of members of the Career Development Association of Australia or visit their website www.cdaa.org.au

Become an Associate Member of the Law Society of NSW

To retain many of the benefits of Law Society membership when retired, consideration should be given to becoming an Associate Member of the Society. Associate membership enables you to:

- access the Law Society's website www.lawsociety.com.au
- receive the Law Society Journal
- access a range of services outside the Law Society, details of which can be obtained from the Law Society registry by telephone on 9926 0386 and www.lawsociety.com.au/membersconnections.
- Visit the Law Society library (no borrowing rights)
- If you are a Member of a Law Society or Law Institute in another state or territory and hold a current practicing certificate in that jurisdiction, then as an Associate Member of the Law Society of NSW, you may contact an Officer in our Practice Department for guidance and assistance in areas of legal practice in NSW including business law, criminal law, employment law, family law, general litigation practice, property law, wills, estates and powers of attorney. Call (02) 9926 0211.
- Use of the Solicitors photocopy service – phone 9926 0221 for a quotation.
- Use of the Law Care Service. Phone: 0416 200 788.
- Use the Law Society dining room and member's lounge, subject to booking.

Please note that The Law Society receives a financial benefit from members' use of some of these services to help further fund Members' Services. All information is correct as of January 2009.

Application forms are available from the Law Society Registry. Telephone: 9926 0156 or from the Society's website www.lawsociety.com.au

For further information

If you have any further queries, please telephone the Practice Department on 9926 0211.

Finally, make sure that you enjoy yourself in your future employment or retirement.