

Registered number: OC325244

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE PERIOD 9 JANUARY 2007 TO 30 APRIL 2008
FOR
LEWIS HYMANSON SMALL SOLICITORS LLP



LEWIS HYMANSON SMALL SOLICITORS LLP

**CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE PERIOD 9 JANUARY 2007 TO 30 APRIL 2008**

	Page
Abbreviated balance sheet	1, 2
Notes to the accounts	3, 4

LEWIS HYMANSON SMALL SOLICITORS LLP

ABBREVIATED BALANCE SHEET

30 APRIL 2008

	Note	2008	
		£	£
FIXED ASSETS			
Tangible assets	2		261,800
CURRENT ASSETS			
Debtors		998,853	
Cash at bank and in hand		694	
Client account balances		2,928,240	
Less balances due to clients		(2,928,240)	
		<hr/>	
		999,547	
CREDITORS Amounts falling due within one year		(1,297,933)	
		<hr/>	
NET CURRENT LIABILITIES			(298,386)
			<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES			(36,586)
			<hr/>
CREDITORS Amounts falling due after more than one year			(157,946)
			<hr/>
NET LIABILITIES ATTRIBUTABLE TO MEMBERS			(194,532)
			=====
REPRESENTED BY			
LOANS AND OTHER DEBTS DUE TO MEMBERS WITHIN ONE YEAR			-
			<hr/>
MEMBERS' OTHER INTERESTS			
Other reserves			(194,532)
			<hr/>
			(194,532)
			=====
TOTAL MEMBERS' INTERESTS			
Loans and other debts due to members			-
Members' other interests			(194,532)
			<hr/>
			(194,532)
			=====

For the period ended 30 April 2008 the LLP was entitled to exemption from audit under Section 249A (1) of the Companies Act 1985 (as applied to limited liability partnerships by regulation 3 of the Limited Liability Partnerships Regulations 2001)

The members acknowledge their responsibilities for ensuring that the LLP keeps proper accounting records which comply with section 221 of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001, and preparing financial statements which give a true and fair view of the state of affairs of the LLP as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001 relating to financial statements, so far as applicable to the LLP

LEWIS HYMANSON SMALL SOLICITORS LLP

ABBREVIATED BALANCE SHEET (continued)

30 APRIL 2008

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 as modified by the Limited Liability Partnerships Regulations 2001 relating to small LLPs

These abbreviated accounts were approved by the members on the
and are signed on their behalf by

6th November 2008



Mr I N Lewis



Mr G P Small

LEWIS HYMANSON SMALL SOLICITORS LLP

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD ENDED 30 APRIL 2008

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with applicable United Kingdom accounting standards including the Statement of Recommended Practice ("the SORP") 'Accounting by Limited Liability Partnerships' (revised March 2006) and under the historical cost convention

Cash flow statement

The members have taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the LLP is small

Turnover

The turnover shown in the profit and loss account represents amounts receivable for professional services net of value added tax

Amounts recoverable on contracts

Unbilled fees, where the ability to recover fees on a matter is non-contingent, are recognised on the basis of time spent and are valued at the amount expected to be billed in respect of that time. They are included as part of Current Assets

Depreciation

Depreciation is provided on cost or revalued amounts in annual instalments over the estimated useful lives of the assets. The rates of depreciation are as follows

Fixtures & fittings	- 20% on cost
Motor vehicles	- 25% reducing balance
Office equipment	- 20% on cost

Members' remuneration

A member's share in the profit or the loss for the period is accounted for as an expense

Operating leases

Rentals applicable to leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

Tax provisions

Taxation payable on profits of the LLP is the personal liability of the members, and accordingly, no provision is made in the financial statements

2. TANGIBLE FIXED ASSETS

	Total £
COST OR VALUATION	
Additions	346,360
At 30 April 2008	346,360 =====
DEPRECIATION	
Charge for the period	84,560
At 30 April 2008	84,560 =====
NET BOOK VALUE	
At 30 April 2008	261,800 =====

LEWIS HYMANSON SMALL SOLICITORS LLP

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD ENDED 30 APRIL 2008

3. SECURED CREDITORS

Bank loans and overdrafts of £440,419 are secured on the assets of the LLP

4. CONTROLLING PARTY

The LLP has no controlling party