

**LEWIS HYMANSON SMALL SOLICITORS LLP**

**REGISTERED NUMBER: OC325244**

**ABBREVIATED BALANCE SHEET**

**30 APRIL 2010**

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03/12/2010  
COMPANIES HOUSE

	Note	2010 £	2009 £
<b>FIXED ASSETS</b>			
Tangible assets	2	118,115	194,153
<b>CURRENT ASSETS</b>			
Debtors		1,503,697	1,437,469
Cash at bank and in hand		1,256	-
Client account balances		1,003,336	3,246,958
Less balances due to clients		(1,003,336)	(3,246,958)
		1,504,953	1,437,469
<b>CREDITORS: Amounts falling due within one year</b>	3	(1,608,258)	(1,874,299)
<b>NET CURRENT LIABILITIES</b>		(103,305)	(436,830)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		14,810	(242,677)
<b>CREDITORS: Amounts falling due after more than one year</b>	3	(184,167)	(120,831)
<b>NET LIABILITIES ATTRIBUTABLE TO MEMBERS</b>		(169,357)	(363,508)
<b>REPRESENTED BY:</b>			
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS WITHIN ONE YEAR</b>		-	-
<b>MEMBERS' OTHER INTERESTS</b>			
Other reserves		(169,357)	(363,508)
		(169,357)	(363,508)
<b>TOTAL MEMBERS' INTERESTS</b>			
Loans and other debts due to members		-	-
Members' other interests		(169,357)	(363,508)
		(169,357)	(363,508)

For the year ended 30 April 2010 the LLP was entitled to exemption from audit under Section 477 of the Companies Act 2006 (as applied to limited liability partnerships by the Limited Liability Partnerships Regulations 2008)

The members acknowledge their responsibilities for ensuring that the LLP keeps proper accounting records which comply with section 386 of the Companies Act 2006 as modified by the Limited Liability Partnerships Regulations 2008, 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 394, and which otherwise comply with the requirements of the Companies Act 2006 as modified by the Limited Liability Partnerships Regulations 2008 relating to financial statements, so far as applicable to the LLP

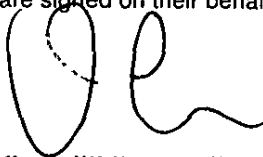
**LEWIS HYMANSON SMALL SOLICITORS LLP**

**ABBREVIATED BALANCE SHEET (continued)**

**30 APRIL 2010**

These abbreviated accounts have been prepared in accordance with the special provisions of the Companies Act 2006 as modified by the Limited Liability Partnerships Regulations 2008 relating to small LLPs

These abbreviated accounts were approved by the members on the 22 November 2010 and are signed on their behalf by

A handwritten signature in black ink, appearing to be 'I N Lewis', written over a dotted line.

Mr I N Lewis

**LEWIS HYMANSON SMALL SOLICITORS LLP**

**NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 APRIL 2010**

**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 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 any profit for a 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

**LEWIS HYMANSON SMALL SOLICITORS LLP**

**NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 APRIL 2010**

**2. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST OR VALUATION</b>	
At 30 April 2009	347,770
Additions	13,284
Disposals	(52,216)
At 30 April 2010	<u>308,838</u>
<b>DEPRECIATION</b>	
At 30 April 2009	153,617
Charge for the year	64,403
Eliminated on disposals	(27,297)
At 30 April 2010	<u>190,723</u>
<b>NET BOOK VALUE</b>	
At 30 April 2010	<u>118,115</u>
At 30 April 2009	<u>194,153</u>

**3 SECURED CREDITORS**

Creditors include the following amounts of secured liabilities

	<b>2010 £</b>	<b>2009 £</b>
Due within one year	893,944	1,233,542
Due after more than one year	184,167	120,831
	<u>1,078,111</u>	<u>1,354,373</u>

**4 CONTROLLING PARTY**

The LLP has no controlling party