

CLARKSON HIRST SOLICITORS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Scott & Wilkinson
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

	Page
Company Information	1
Abridged Balance Sheet	2
Notes to the Financial Statements	4

CLARKSON HIRST SOLICITORS LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022**

Directors: Mr W M G Winder
Ms M Fawcett
Mrs C E Bamber

Registered office: 73 Church Street
LANCASTER
LA1 1ET

Business address: Private & Confidential
Mr W M G Winder
73 Church Street
LANCASTER
LA1 1ET

Registered number: 07180198 (England and Wales)

Accountants: Scott & Wilkinson
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

ABRIDGED BALANCE SHEET
31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Intangible assets	4		294,000		329,000
Tangible assets	5		<u>15,965</u>		<u>17,975</u>
			309,965		346,975
Current assets					
Debtors		449,986		544,827	
Prepayments and accrued income		20,577		16,776	
Cash in hand		<u>563</u>		<u>268</u>	
		471,126		561,871	
Creditors					
Amounts falling due within one year		<u>284,986</u>		<u>398,365</u>	
Net current assets			<u>186,140</u>		<u>163,506</u>
Total assets less current liabilities			496,105		510,481
Creditors					
Amounts falling due after more than one year			(58,900)		(106,667)
Provisions for liabilities			(2,347)		(2,578)
Accruals and deferred income			<u>(9,006)</u>		<u>(18,789)</u>
Net assets			<u>425,852</u>		<u>382,447</u>
Capital and reserves					
Called up share capital			100		100
Retained earnings			<u>425,752</u>		<u>382,347</u>
			<u>425,852</u>		<u>382,447</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

ABRIDGED BALANCE SHEET - continued
31 MARCH 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 March 2022 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 1 July 2022 and were signed on its behalf by:

Mr W M G Winder - Director

Clarkson Hirst Solicitors Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. Accounting policies

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable, for services provided in the normal course of business, net of discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, is being amortised evenly over its estimated useful life of twenty years.

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc	- 20% Reducing balance and Straight line over 50 years
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Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

The company receives government grants. These grants are recognised at the fair value of the amount received or receivable when there is reasonable assurance that the company will comply with conditions attaching to them and the grants will be received using the accrual model.

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies - continued

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. Employees and directors

The average number of employees during the year was 17 (2021 - 17) .

4. Intangible fixed assets

	Totals
	£
Cost	
At 1 April 2021	
and 31 March 2022	<u>700,000</u>
Amortisation	
At 1 April 2021	371,000
Amortisation for year	<u>35,000</u>
At 31 March 2022	<u>406,000</u>
Net book value	
At 31 March 2022	<u>294,000</u>
At 31 March 2021	<u>329,000</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

5. Tangible fixed assets

	Totals
	£
Cost	
At 1 April 2021	88,925
Additions	2,395
Disposals	<u>(8,574)</u>
At 31 March 2022	<u>82,746</u>
Depreciation	
At 1 April 2021	70,950
Charge for year	4,295
Eliminated on disposal	<u>(8,464)</u>
At 31 March 2022	<u>66,781</u>
Net book value	
At 31 March 2022	<u>15,965</u>
At 31 March 2021	<u>17,975</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.