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**Unaudited Financial Statements**  
**for the Year Ended 31 March 2018**  
**for**  
**Ben Hoare Bell LLP**

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COMPANIES HOUSE

**Contents of the Financial Statements  
for the year ended 31 March 2018**

	<b>Page</b>
<b>General Information</b>	<b>1</b>
<b>Statement of Financial Position</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**Ben Hoare Bell LLP**

**General Information  
for the year ended 31 March 2018**

**DESIGNATED MEMBERS:**

A P Dalton  
R K Hardy  
C McCurley  
K E Lawrence  
M Harrison  
T J Mytton  
A Kelly

**REGISTERED OFFICE:**

19 John Street  
Sunderland  
Tyne & Wear  
SR1 1JQ

**REGISTERED NUMBER:**

OC314642

**ACCOUNTANTS:**

TTR Barnes Limited  
Chartered Accountants  
3-5 Grange Terrace  
Stockton Road  
Sunderland  
Tyne & Wear  
SR2 7DG

**Statement of Financial Position**  
**31 March 2018**

	Notes	2018 £	2017 £
<b>FIXED ASSETS</b>			
Intangible assets	4	-	-
Tangible assets	5	42,043	62,598
		<u>42,043</u>	<u>62,598</u>
<b>CURRENT ASSETS</b>			
Debtors	6	1,133,075	1,376,964
Cash at bank and in hand		686,725	62,725
		<u>1,819,800</u>	<u>1,439,689</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	513,828	303,582
<b>NET CURRENT ASSETS</b>		<u>1,305,972</u>	<u>1,136,107</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,348,015</u>	<u>1,198,705</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	238,805	261,777
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>		<u>1,109,210</u>	<u>936,928</u>
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>		<u>1,109,210</u>	<u>936,928</u>
<b>TOTAL MEMBERS' INTERESTS</b>			
Loans and other debts due to members		1,109,210	936,928
Amounts due from members	6	-	(2,194)
		<u>1,109,210</u>	<u>934,734</u>

The LLP is entitled to exemption from audit under Section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 for the year ended 31 March 2018.

The members acknowledge their responsibilities for:


- (a) ensuring that the LLP keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the LLP 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 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to financial statements, so far as applicable to the LLP.

Statement of Financial Position - continued  
31 March 2018

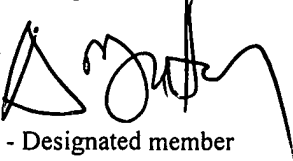
The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to small LLPs.

In accordance with Section 444 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, the Income Statement has not been delivered.

The financial statements were approved by the members of the LLP on <sup>12 NOVEMBER APD RCH</sup>~~15 August~~ 2018 and were signed by:

X 

R K Hardy - Designated member

X 

A P Dalton - Designated member

**Notes to the Financial Statements  
for the year ended 31 March 2018**

**1. STATUTORY INFORMATION**

Ben Hoare Bell LLP is registered in England and Wales. The LLP's registered number and registered office address can be found on the general information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on the going concern basis which assumes that the company will continue in operational existence for the foreseeable future, which the members consider appropriate.

**Turnover**

Turnover represents amounts due in respect of legal services provided during the year, net of Value Added Tax.

Services provided to clients during the year which, at the balance sheet date, have not been invoiced to clients have been recognised as turnover in accordance with the FRS102. Turnover recognised in this manner is based on an assessment of the fair value of services provided by the balance sheet date as a proportion of the total value of the engagement. Provision is made against unbilled amounts on those engagements where the right to receive payment is contingent on factors outside the control of the LLP.

**Goodwill**

Goodwill is fully amortised.

**Intangible assets**

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.

**Tangible fixed assets**

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

Short leasehold	- 10% on cost
Long leasehold	- 10% on cost
Improvements to Property	- 10% on cost
Fixtures and fittings	- 10% on cost
Computer equipment	- 33% on cost

**Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value and subsequently measured at their settlement value.

**Leased assets**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the profit and loss account on a straight line basis over the lease term.

**Pension costs and other post-retirement benefits**

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

**Tax provisions**

Taxation on the profits of the LLP is solely the liability of individual members. Therefore, neither income tax nor deferred tax arising in respect of the LLP's profit is included in these financial statements.

**Notes to the Financial Statements - continued  
for the year ended 31 March 2018**

**3. EMPLOYEE INFORMATION**

The average number of employees during the year was 79 (2017 - 80).

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 April 2017 and 31 March 2018	73,912
<b>AMORTISATION</b>	
At 1 April 2017 and 31 March 2018	73,912
<b>NET BOOK VALUE</b>	
At 31 March 2018	-
At 31 March 2017	-

**5. TANGIBLE FIXED ASSETS**

	Short leasehold £	Long leasehold £	Improvements to Property £
<b>COST</b>			
At 1 April 2017 and 31 March 2018	1,456	14,747	59,917
<b>DEPRECIATION</b>			
At 1 April 2017	718	14,744	44,653
Charge for year	146	3	5,780
At 31 March 2018	864	14,747	50,433
<b>NET BOOK VALUE</b>			
At 31 March 2018	592	-	9,484
At 31 March 2017	738	3	15,264

Notes to the Financial Statements - continued  
for the year ended 31 March 2018

## 5. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2017			
and 31 March 2018	308,175	98,645	482,940
<b>DEPRECIATION</b>			
At 1 April 2017	268,331	91,896	420,342
Charge for year	9,427	5,199	20,555
At 31 March 2018	277,758	97,095	440,897
<b>NET BOOK VALUE</b>			
At 31 March 2018	30,417	1,550	42,043
At 31 March 2017	39,844	6,749	62,598

## 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	374,229	439,036
Debtors due under contracts	701,480	665,574
Amounts due from members	-	2,194
Other debtors	-	210,000
Prepayments	57,366	60,160
	<u>1,133,075</u>	<u>1,376,964</u>

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Taxation due	278,936	58,000
Social security and other taxes	105,812	124,781
Other creditors	50,966	-
Former members loan accounts	51,546	99,600
Accrued expenses	26,568	21,201
	<u>513,828</u>	<u>303,582</u>

## 8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2018 £	2017 £
Former members loan accounts	<u>238,805</u>	<u>261,777</u>

The other creditors are unsecured former members loans, which attract interest at 0.25% over base.