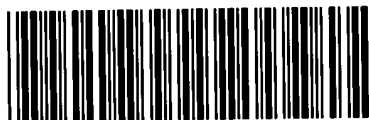


Registration Number: OC397232 (England & Wales)

LEWIS GOLDEN LLP
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2017

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LEWIS GOLDEN LLP**BALANCE SHEET
AS AT 31 MARCH 2017**

	Note	2017 £	2016 £
Fixed Assets			
Tangible assets	4	13,875	18,507
Investments	5	18	18
		<u>13,893</u>	<u>18,525</u>
Current Assets			
Debtors: amounts falling due within one year	6	3,194,892	2,835,487
Cash at bank and in hand		923,497	107,814
		<u>4,118,389</u>	<u>2,943,301</u>
Creditors: amounts falling due within one year	7	(475,906)	(435,990)
Net Current Assets		<u>3,642,483</u>	<u>2,507,311</u>
Net Assets		<u><u>3,656,376</u></u>	<u><u>2,525,836</u></u>
Represented by:			
Total Members' Interests			
Loans and other debts due to members	8	<u><u>3,656,376</u></u>	<u><u>2,525,836</u></u>

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small LLPs regime.

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006, as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008.

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006, as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, with respect to accounting records and the preparation of financial statements.

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

The entity has opted not to file the statement of comprehensive income in accordance with the provisions applicable to entities subject to the small LLPs regime.

The financial statements were approved and authorised for issue by the members and were signed on their behalf on 29 December 2017.



D C Edwards

Designated member

The notes on pages 2 to 5 form part of these financial statements.

Lewis Golden LLP has no equity and, in accordance with the provisions contained within the Statement of Recommended Practice "Accounting by Limited Liability Partnerships", has not presented a Statement of Changes in Equity.

LEWIS GOLDEN LLP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

1. General Information

Lewis Golden LLP is a Limited Liability Partnership registered in England & Wales with registration number OC397232 and with its registered office at 40 Queen Anne Street, London W1G 9EL.

2. Accounting Policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice "Accounting by Limited Liability Partnerships".

The following principal accounting policies have been applied:

2.2 Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the LLP and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

2.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	- over three years on a straight line basis
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Comprehensive Income.

2.4 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

2.5 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

LEWIS GOLDEN LLP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

2. Accounting Policies (Continued)

2.6 Cash and cash equivalents

Cash and cash equivalents are represented by cash in hand, deposits held at call with financial institutions, and other short-term highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.7 Financial instruments

The LLP only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

2.8 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.9 Operating leases: the LLP as lessee

Rentals paid under operating leases are charged to the Statement of Comprehensive Income on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

3. Employees

The average monthly number of employees, including directors, during the year was 47 (2016 - 45).

LEWIS GOLDEN LLP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

4. Tangible Fixed Assets

	Plant And Machinery £
Cost	
At 1 April 2016 & 31 March 2017	24,676
Depreciation	
At 1 April 2016	6,169
Charge for the year on owned assets	4,632
At 31 March 2017	10,801
Net Book Value	
At 31 March 2017	13,875
At 31 March 2016	18,507

5. Fixed Asset Investments

	Investments In Subsidiary Companies £
Cost & Net Book Value	
At 31 March 2016 & 31 March 2017	18

6. Debtors

	2017 £	2016 £
Trade debtors	1,579,204	1,399,002
Other debtors	25,799	21,955
Prepayments and accrued income	1,589,889	1,414,530
	3,194,892	2,835,487

LEWIS GOLDEN LLP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

7. Creditors: Amounts Falling Due Within One Year

	2017 £	2016 £
Trade creditors	166,329	145,540
Other taxation and social security	173,494	166,406
Other creditors	3,133	5,084
Accruals and deferred income	132,950	118,960
	<u>475,906</u>	<u>435,990</u>

8. Loans And Other Debts Due To Members

	2017 £	2016 £
Other amounts due to members, falling due within one year	<u>3,656,376</u>	<u>2,525,836</u>

Loans and other debts due to members rank equally with debts due to ordinary creditors in the event of a winding up.

9. First Time Adoption of FRS 102

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.