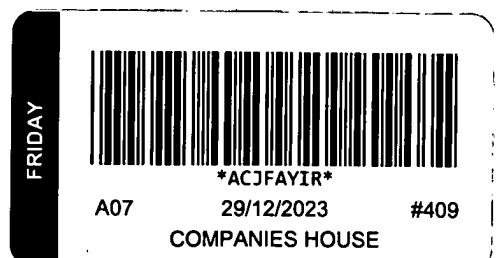


REGISTERED NUMBER: OC397232 (ENGLAND & WALES)

LEWIS GOLDEN LLP
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023

INFORMATION FOR FILING WITH THE REGISTRAR



LEWIS GOLDEN LLP**BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	5	16,845	75,440
Investments		10	10
		<u>16,855</u>	<u>75,450</u>
Current assets			
Debtors: amounts falling due within one year	6	4,469,830	3,806,596
Bank and cash balances		610,371	1,024,097
		<u>5,080,201</u>	<u>4,830,693</u>
Creditors: amounts falling due within one year	7	(805,399)	(805,675)
Net current assets		<u>4,274,802</u>	<u>4,025,018</u>
Net assets		<u><u>4,291,657</u></u>	<u><u>4,100,468</u></u>

Represented by:**Total members' interests**

Loans and other debts due to members	8	<u>4,291,657</u>	<u>4,100,468</u>
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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 27 December 2023.



A R Parker
Designated member



P B R Dent
Designated member

The notes on pages 2 to 6 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 2023

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. The following criteria must also be met before turnover is recognised:

Rendering of services

Turnover from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of turnover can be measured reliably;
- it is probable that the LLP will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 Operating leases: the LLP as lessee

Rentals paid under operating leases are charged to profit or loss 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.

2.4 Interest income

Interest income is recognised in profit or loss using the effective interest method.

LEWIS GOLDEN LLP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.5 Division and distribution of profits

A division of profits is the mechanism by which the profits of an LLP become a debt due to members. A division may be automatic or discretionary, may relate to some or all of the profits for a financial period and may take place during or after the end of a financial period.

An automatic division of profits is one where the LLP does not have an unconditional right to avoid making a division of an amount of profits based on the members' agreement in force at the time, whereas a discretionary division of profits requires a decision to be made by the LLP, which it has the unconditional right to avoid making.

The LLP divides profits automatically. Automatic divisions of profits are recognised as 'Members' remuneration charged as an expense in .

2.6 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life not exceeding ten years. Software is amortised over the length of the licence.

2.7 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 of office equipment is provided over 3 to 5 years.

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.

2.8 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

2.9 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.

2.10 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are 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.

LEWIS GOLDEN LLP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.11 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.

2.12 Financial instruments

The LLP only enters into basic financial instrument 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 ordinary shares.

3. Employees

The average monthly number of employees during the year was 59 (2022 - 59).

4. Intangible assets

	Computer software £
Cost	
At 1 April 2022 & 31 March 2023	37,148
	<hr/>
Amortisation	
At 1 April 2022 & 31 March 2023	37,148
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Net book value	
At 31 March 2022 & 31 March 2023	-
	<hr/> <hr/>

LEWIS GOLDEN LLP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

5. Tangible fixed assets

	Office equipment £
Cost	
At 1 April 2022	310,451
At 31 March 2023	310,451
Depreciation	
At 1 April 2022	235,011
Charge for the year on owned assets	58,595
At 31 March 2023	293,606
Net book value	
At 31 March 2023	16,845
At 31 March 2022	75,440

6. Debtors

	2023 £	2022 £
Trade debtors	2,235,584	1,879,434
Other debtors	200	200
Prepayments and accrued income	2,234,046	1,926,962
	4,469,830	3,806,596

LEWIS GOLDEN LLP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

7. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	29,051	42,169
Other taxation and social security	467,129	404,070
Accruals and deferred income	309,219	359,436
	<u>805,399</u>	<u>805,675</u>

8. Loans and other debts due to members

	2023 £	2022 £
Other amounts due to members	4,291,657	4,100,468
	<u>4,291,657</u>	<u>4,100,468</u>

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

9. Commitments under operating leases

At 31 March 2023 the LLP had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2023 £	2022 £
Not later than 1 year	187,000	303,000
Later than 1 year and not later than 5 years	-	262,000
	<u>187,000</u>	<u>565,000</u>