



**ABBREVIATED UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 30 APRIL 2015**

**FOR**

**GRAHAM EVANS & PARTNERS LLP**



**GRAHAM EVANS & PARTNERS LLP**

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**FOR THE YEAR ENDED 30 APRIL 2015**

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**GRAHAM EVANS & PARTNERS LLP**

**GENERAL INFORMATION**  
**FOR THE YEAR ENDED 30 APRIL 2015**

**DESIGNATED MEMBERS:**

Mrs G Dickens  
Mr S G Howell  
Mr R C Jenkins

**REGISTERED OFFICE:**

Moorgate House  
6 Christina Street  
Swansea  
SA1 4EW

**REGISTERED NUMBER:**

OC353532 (England and Wales)

**ACCOUNTANTS:**

WBV Limited  
The Third Floor,  
Langdon House, Langdon Road  
SA1 Swansea Waterfront  
Swansea  
West Glamorgan  
SA1 8QY

**CHARTERED ACCOUNTANTS' REPORT TO THE MEMBERS**  
**ON THE UNAUDITED FINANCIAL STATEMENTS OF**  
**GRAHAM EVANS & PARTNERS LLP**

The following reproduces the text of the report prepared for the members in respect of the LLP's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages three to six) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, we have prepared for your approval the financial statements of Graham Evans & Partners LLP for the year ended 30 April 2015 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the LLP's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the members of Graham Evans & Partners LLP, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Graham Evans & Partners LLP and state those matters that we have agreed to state to the members of Graham Evans & Partners LLP, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the LLP and its members, as a body, for our work or for this report.

It is your duty to ensure that Graham Evans & Partners LLP has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Graham Evans & Partners LLP. You consider that Graham Evans & Partners LLP is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Graham Evans & Partners LLP. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



WBV Limited  
The Third Floor,  
Langdon House, Langdon Road  
SA1 Swansea Waterfront  
Swansea  
West Glamorgan  
SA1 8QY

26 January 2016

This page does not form part of the abbreviated accounts

**ABBREVIATED BALANCE SHEET**  
**30 APRIL 2015**

	Notes	2015 £	2014 £
<b>FIXED ASSETS</b>			
Tangible assets	2	812	1,637
<b>CURRENT ASSETS</b>			
Debtors		897,530	1,059,934
Cash at bank		99,804	2,175
		<u>997,334</u>	<u>1,062,109</u>
<b>CREDITORS</b>			
Amounts falling due within one year	3	<u>403,362</u>	<u>402,393</u>
<b>NET CURRENT ASSETS</b>		<u>593,972</u>	<u>659,716</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES and NET ASSETS ATTRIBUTABLE TO MEMBERS</b>		<u>594,784</u>	<u>661,353</u>
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>		<u>594,784</u>	<u>661,353</u>
<b>TOTAL MEMBERS' INTERESTS</b>			
Loans and other debts due to members		594,784	661,353
Amounts due from members		<u>(109,712)</u>	<u>(39,473)</u>
		<u>485,072</u>	<u>621,880</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 30 April 2015.

The members acknowledge their responsibilities for:

- 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
- 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.

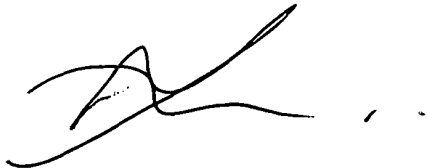
The notes form part of these abbreviated accounts

**GRAHAM EVANS & PARTNERS LLP (REGISTERED NUMBER: OC353532)**

**ABBREVIATED BALANCE SHEET - continued**  
**30 APRIL 2015**

The abbreviated accounts have been prepared in accordance with the special 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.

The financial statements were approved by the members of the LLP on 26 January 2016 and were signed by:

A handwritten signature in black ink, appearing to be 'R C Jenkins', written over a horizontal line.

Mr R C Jenkins - Designated member

The notes form part of these abbreviated accounts

**GRAHAM EVANS & PARTNERS LLP**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2015**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships.

**Turnover**

Fee income represents the fair value of services provided during the year on client assignments. Fair value reflects the amounts expected to be recoverable from clients based on time spent, skills provided and expenses incurred, and excludes VAT. Fee income is recognised as contract activity progresses and the right to consideration is secured, except where the final outcome cannot be assessed with reasonable certainty.

Fee income in respect of contingent fee assignments is recognised in the period when the contingent event occurs and collection of the fee is secured.

Unbilled fee income on individual assignments is included as 'amounts recoverable on contracts' within debtors.

**Tangible fixed assets**

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

Plant and machinery	- 33% on cost
Fixtures & fittings	- 15% on cost

**Hire purchase and leasing commitments**

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

**Disbursements**

Disbursements are not included in income or expenses but are netted against each other.

**GRAHAM EVANS & PARTNERS LLP**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 30 APRIL 2015**

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 May 2014 and 30 April 2015	211,619
<b>DEPRECIATION</b>	
At 1 May 2014	209,982
Charge for year	825
At 30 April 2015	210,807
<b>NET BOOK VALUE</b>	
At 30 April 2015	812
At 30 April 2014	1,637

**3. CREDITORS**

Creditors include an amount of £0 (2014 - £179,966) for which security has been given.