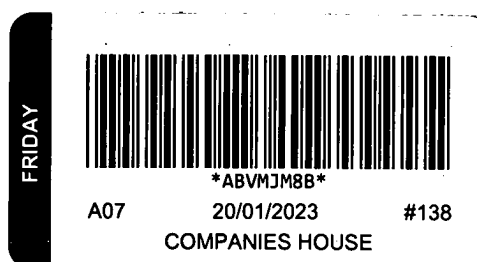


HARRISON GODDARD FOOTE LLP

**Annual Report and Financial
Statements**

Year ended 30 April 2022



REPORT AND FINANCIAL STATEMENTS 2021

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OFFICERS AND PROFESSIONAL ADVISERS

MEMBERS

C T Vaughan
G S Hutchinson
V J Stainthorpe
R J Harrison
S Whittle
J M Lumber*
P A Sanderson (resigned 30 June 2021)
G E Smith
D Potter
R A N Williams
J D M Atkinson
G Wilson
A Wells
K L Taylor
M J Fish*
C Benson
J C Irvine
R G Jenkins
C B Watkiss
T R Wright*
C S Watson (resigned 5 August 2022)
H M Chung
C M Moore
L M Curtis
J S Knowles (resigned 30 September 2022)
A Gold (resigned 30 June 2021)
S J Loeffler-Reading

* denotes designated member.

ADDRESS

1 City Walk
Leeds
LS11 9DX
United Kingdom

MEMBERS' REPORT

For the year ended 30 April 2022

The Board is pleased to present its report to the members of Harrison Goddard Foote LLP, together with the financial statements of the business for the year ended 30 April 2022.

PRINCIPAL ACTIVITY

The trade, assets and goodwill of Harrison Goddard Foote LLP was sold to HGF Limited on 1 May 2014 and, since that date, the LLP has not traded.

RESULTS

The financial statements for the year ended 30 April 2022 are set out on pages 4 to 7. The LLP made no profit or loss for the year (2021: same) as its running costs were met by HGF Limited who acquired the trade, assets and goodwill of Harrison Goddard Foote LLP on 1 May 2014.

The balance sheet on page 4 of the financial statements shows the financial position of the LLP.

DESIGNATED MEMBERS

The designated members who served during the year and to the date of this report (unless otherwise stated) are set out on page 1.

MEMBERS' DRAWINGS AND CAPITAL POLICY

On 1 May 2014 all debts and assets due to/from the members were transferred to HGF Limited.

PRINCIPAL RISKS AND UNCERTAINTIES

As the LLP did not trade following the disposal of the business the members do not consider there to be any principal risks or uncertainties.

DONATIONS

During the year the LLP made no political or charitable donations (2021: £nil).

Approved by the Members on 12 January 2023 and signed on their behalf by:



J M Lumber
Designated Member

STATEMENT OF MEMBERS' RESPONSIBILITIES

The members are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The Limited Liability Partnerships (Financial statements & Audit) (Application of Companies Act 2006) Regulations 2008 require the members to prepare financial statements for each financial year. Under that law the members have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The financial statements are required by law to give a true and fair view of the state of affairs of the firm and of the profit or loss of the firm for that year. In preparing these financial statements, the members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the firm will continue in business.

The members are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the firm and enable them to ensure that the financial statements comply with the Companies Act 2006, as applicable to limited liability partnerships. They are also responsible for safeguarding the assets of the firm and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BALANCE SHEET**As at 30 April 2022**

	30 April 2022 £	30 April 2021 £
NET ASSETS ATTRIBUTABLE TO MEMBERS	-	-
REPRESENTED BY:		
Loans and other debts due to Members	-	-
TOTAL MEMBERS' INTERESTS	-	-

For the year ending 30 April 2022 the LLP 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) relating to small LLPs.

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 (as applied to Limited Liabilities Partnerships) with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions applicable to LLPs subject to the small LLP's regime.

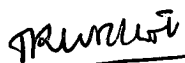
There were no profit and loss account transactions during the year or prior year, nor any other income or expenses arising. Accordingly, a profit and loss account and a statement of comprehensive income and a statement of changes in members' interests are not presented.

The financial statements of Harrison Goddard Foote LLP, registered number OC384230, were approved by the members on 12 January 2023 and signed on behalf of the members of Harrison Goddard Foote LLP by:



J M Lumber

Designated Member



T R Wright

Designated Member

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 April 2022

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. They have all been applied consistently throughout the current and prior year.

Basis of accounting

The financial statements have been prepared under the historical cost convention in accordance with United Kingdom applicable law and accounting standards and the Statement of Recommended Practice 'Accounting by LLPs'.

Basis of preparation

Harrison Goddard Foote LLP ("the LLP") is incorporated in the United Kingdom under the Limited Liability Partnership Act 2000. The address of the registered office is given on page 1. The nature of the LLP's operations and its principal activities are set out in the Members' report on page 2.

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the requirements of the Statement of Recommended Practice Accounting by Limited Liability Partnerships (issued December 2019).

The functional currency of Harrison Goddard Foote LLP is considered to be pounds sterling because that is the currency of the primary economic environment in which the LLP operates.

The LLP is exempt from presenting a cash flow statement in accordance with FRS 102.7.1B.

Going concern

The financial statements have been prepared using the going concern basis of accounting.

Taxation

Members are personally liable for taxation on their share of the profits of the LLP. Consequently no reserve for taxation is made in the financial statements in respect of members' tax liabilities, and the profits are shown within members' Interests or as 'Loans and Other Debts due to members' without any deduction for tax.

Members' interests

Members' capital is repayable on retirement of the member and is therefore classified as a liability. Because members may retire with less than one year's notice and typically have their capital repaid within one year of serving notice, members' capital is shown as being due within one year.

Divisible profits

Profits are allocated to members as drawn, with unallocated profits and losses included within other reserves.

Financial instruments

Financial assets and financial liabilities are recognised when the LLP becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the LLP after deducting all of its liabilities.

NOTES TO THE FINANCIAL STATEMENTS (continued)
Year ended 30 April 2022

1. ACCOUNTING POLICIES (CONTINUED)

Financial instruments (continued)

Financial assets and liabilities

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the LLP intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Equity instruments

Equity instruments issued by the LLP are recorded at the fair value of cash or other resources received or receivable, net of direct issue costs.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the LLP's accounting policies, which are described in note 1, the members are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Critical judgements in applying the LLP's accounting policies

The members do not consider that the amounts recognised in the financial statements have been significantly affected by any critical judgements made in the process of applying the LLP's accounting policies.

Key sources of estimation uncertainty

The members do not consider that there are any areas of the financial statements that are significantly affected by sources of estimation uncertainty.

3. OPERATING RESULTS

There were no audit fees for 2022 (2021: £nil) prior year audit fees were borne by HGF Limited, a related party, and not recharged. There were no non-audit fees arising (2021: same).

The LLP does not employ any staff.

4. MEMBERS' SHARE OF PROFITS

The basis on which profits are shared among the members is set out in the principal accounting policies.

	2022 No.	2021 No.
Average number of members	25	31

The member with highest entitlement to profits amounted to £nil (2021: £nil).

NOTES TO THE FINANCIAL STATEMENTS (continued)
Year ended 30 April 2022

5. CONTROLLING PARTY AND RELATED PARTY TRANSACTIONS

In the opinion of the Members there is no controlling party as defined by Financial Reporting Standard 102 section 33 "Related Party Disclosures".