

**Ellis & Killpartrick LLP**  
(Registration Number: OC314834)

*Unaudited Accounts*

(Abbreviated in accordance with the  
provisions of the Companies Act 1985)

*Year ended 31 August 2009*

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RCS	28/05/2010	73
COMPANIES HOUSE		
A23	10/06/2010	145
COMPANIES HOUSE		
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A43	28/05/2010	249
COMPANIES HOUSE		

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# **Ellis & Killpartrick LLP**

## *Unaudited Accounts*

**(Abbreviated in accordance with the  
provisions of the Companies Act 1985)**

Year ended 31 August 2009

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# **Ellis & Killpartrick LLP**

## *Officers and Professional Advisors*

### **Designated Members**

M R Killpartrick  
A S Smith

### **Registered Office**

18 New Bond Street  
Bath  
BA1 1BA

### **Bankers**

Barclays Bank plc  
37 Milsom Street  
Bath  
BA1 1DA

### **Solicitors**

Allsters Kelley  
Hamilton House  
20 – 26 Hamilton Terrace  
Leamington Spa  
CV32 4LY

### **Accountants**

O'Hara Wood Limited  
Chartered Accountants  
29 Gay Street  
Bath  
BA1 2NT

# Ellis & Killpartrick LLP

## Abbreviated Balance Sheet

As at 31 August 2009

		2009		2008 as restated	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		21,344		35,952
<b>Current assets</b>					
Stocks		92,581		94,185	
Debtors		321,385		291,399	
Cash at bank and in hand		48,783		98,535	
		<u>462,749</u>		<u>484,119</u>	
<b>Creditors</b> - amounts falling due within one year	3	(77,540)		(101,828)	
<b>Net current assets</b>			385,209		382,291
<b>Total assets less current liabilities</b>			<u>406,553</u>		<u>418,243</u>
<b>Creditors</b> – amounts falling due after more than one year	3		(866)		(12,618)
<b>Net assets</b>			<u>405,687</u>		<u>405,625</u>
<b>REPRESENTED BY:</b>					
<b>Loans and other debtors due to members within one year</b>					
Members' capital classified as a liability			2		2
Other amounts			181,659		192,593
<b>Members' other interests</b>					
Other reserves			224,026		213,030
			<u>405,687</u>		<u>405,625</u>
			£		£
<b>Total members' interests</b>					
Amounts due from members			(170,788)		(231,018)
Loans and other debts due to members			181,661		192,595
Members' other interests			224,026		213,030
			<u>234,899</u>		<u>174,607</u>

The members' statements are shown on the following page which forms part of this abbreviated Balance Sheet

## Ellis & Killpartrick LLP

### *Abbreviated Balance Sheet (continued)*

*As at 31 August 2009*

#### **Members' Statements**

For the year ended 31 August 2009 the limited liability partnership was entitled to exemption from audit under section 249A(1) of the Companies Act 1985 (as applied to limited liability partnerships by regulation 3 of the Limited Liability Partnerships Regulations 2001)

The members acknowledge their responsibility for ensuring that the limited liability partnership keeps accounting records that comply with section 221 Companies Act 1985. The members also acknowledge their responsibilities for preparing accounts which give a true and fair view of the state of affairs of the limited liability partnership as at the end of the financial year, and of its profit for the financial year, in accordance with section 226 Companies Act 1985, and which otherwise comply with the requirements of that act relating to accounts, so far as applicable to the limited liability partnership.

These abbreviated accounts have been prepared in accordance with the special provisions relating to small limited liability partnerships within Part VII of the Companies Act 1985 (as applied to limited liability partnerships by regulation 3 of the Limited Liability Partnerships Regulations 2001).

These financial statements were approved by the members on 27 May 2010.

Signed on behalf of the Board of Members



M R Killpartrick  
Designated Member

# Ellis & Killpartrick LLP

## *Notes to the Abbreviated Accounts*

For the financial year ended 31 August 2009

### 1 Accounting policies

#### (a) Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with both the Financial Reporting Standard for Smaller Entities (effective January 2007), and the Accounting Standards Board's Statement of Recommended Practice 'Accounting by Limited Liability Partnerships', published in March 2006

#### (b) Turnover

Turnover represents the invoiced value of goods and services supplied to customers net of Value Added Tax

#### (c) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated on a straight-line basis at the following rates, estimated to write off the assets over their useful economic lives

Fixtures and equipment	20% per annum
Motor vehicles	25% per annum
Computer equipment	25% per annum

#### (d) Stocks

Stock is valued at the lower of cost and net realisable value

### 2 Tangible fixed assets

	Total £
<b>Cost</b>	
As 31 August 2008	95,799
Additions	2,662
Disposals	(1,920)
At 31 August 2009	96,541
<b>Depreciation</b>	
As 31 August 2008	59,847
Charge for year	16,022
Disposals	(672)
As 31 August 2009	75,197
<b>Net book value</b>	
At 31 August 2009	21,344
At 31 August 2008	35,952

## Ellis & Killpartrick LLP

### *Notes to the Abbreviated Accounts*

*For the financial year ended 31 August 2009 (Continued)*

#### 4 **Creditors**

Creditors – amounts falling due within one year and creditors – amounts falling due after one year includes obligations under hire purchase contracts of £9,699 (2008 £12,802) and £866 (2008 £12,618) respectively for which security has been given

#### 5 **Prior year adjustment**

The following adjustments were made to be consistent with the requirements of Accounting Standards Board's Statement of Recommended Practice 'Accounting by Limited Liability Partnerships', published in March 2006

- Drawings of £231,018 were reclassified from members' other interests to 'amounts due from members' in debtors
- Profit of £19,900, representing mandatory interest on members' current accounts, was reclassified as 'members' remuneration charged as an expense' in the profit and loss account
- Members capital of £2 is now shown as a liability, rather than equity

This change in accounting policy had no impact on total members' interests

#### 6 **Related party transactions**

The company was under the control of the members throughout the year

##### **Material interests of members**

Included within trade debtors is a balance of £30,640 (2008 £27,077) due from John Goatman Limited, a company under the control of the two members, MR Killpartrick and AP Smith. During the year, Ellis & Killpartrick LLP supplied John Goatman Limited with goods and services totalling £3,062 (2008 £27,077). An additional amount of £3,753 (2008 £3,753) relating to John Goatman Limited is also included in other debtors. During the year, goods and services totalling £nil (2008 £656) were supplied by John Goatman Limited.

Also included within trade debtors is a balance of £2,668 (2008 £3,761) due from Ellis & Killpartrick (Cheltenham) Limited, a company under the control of the two members, MR Killpartrick and AP Smith. During the year, Ellis & Killpartrick LLP supplied Ellis & Killpartrick (Cheltenham) Limited with goods and services totalling £16,667 (2008 £21,425). An additional amount of £5,296 (2008 £5,296) relating to Ellis & Killpartrick (Cheltenham) Limited is also included in other debtors.

Also included within trade debtors is a balance of £74,405 (2008 £14,645) due from Ellis & Killpartrick (Bristol) Limited, a company under the control of the two members, MR Killpartrick and AP Smith. During the year, Ellis & Killpartrick LLP supplied Ellis & Killpartrick (Bristol) Limited with goods and services totalling £52,804 (2008 £12,672).

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