

**GRAHAM GILL UK LLP
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Adams Accountancy
Chartered Accountants
Heritage House, 34b North Cray Road
Bexley
Kent
DA5 3LZ

Graham Gill UK LLP
Unaudited Financial Statements
For The Year Ended 31 March 2023

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Graham Gill UK LLP
Balance Sheet
As At 31 March 2023

Registered number: OC347332

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		3,828		4,837
			3,828		4,837
CURRENT ASSETS					
Debtors	5	166,586		214,747	
Cash at bank and in hand		254,965		275,990	
		421,551		490,737	
Creditors: Amounts Falling Due Within One Year	6	(42,313)		(65,893)	
NET CURRENT ASSETS (LIABILITIES)			379,238		424,844
TOTAL ASSETS LESS CURRENT LIABILITIES			383,066		429,681
NET ASSETS ATTRIBUTABLE TO MEMBERS			383,066		429,681
REPRESENTED BY:					
Loans and other debts due to members within one year					
Other amounts		383,066		429,681	
			383,066		429,681
			383,066		429,681
TOTAL MEMBERS' INTEREST					
Amounts due from members			(9,259)		-
Loans and other debts due to members within one year			383,066		429,681
			373,807		429,681

Graham Gill UK LLP
Balance Sheet (continued)
As At 31 March 2023

For the year ending 31 March 2023 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 applicable to LLP's subject to the small LLPs regime.)

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

These accounts have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

The LLP has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the LLP's Profit and Loss Account.

On behalf of the members

W J Nell

Designated Member

20/11/2023

The notes on pages 3 to 4 form part of these financial statements.

Graham Gill UK LLP
Notes to the Financial Statements
For The Year Ended 31 March 2023

1. General Information

Graham Gill UK LLP is a limited liability partnership, incorporated in England & Wales, registered number OC347332 . The Registered Office is Heritage House, 34b North Cray Road, Bexley , Kent, DA5 3LZ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 for small limited liability partnerships regime - The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), The Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in December 2021 (SORP) and the Companies Act 2006 (as applied to LLPs).

The financial statements are prepared in sterling which is the functional currency of the LLP.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% Reducing balance
Motor Vehicles	25% Reducing balance
Fixtures & Fittings	25% Reducing balance
Computer Equipment	25% Straight line

3. Average Number of Employees

Average number of employees, including members, during the year was as follows: 4 (2022: 4)

Graham Gill UK LLP
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2023

4. Tangible Assets

	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 April 2022	18,050	36,677	14,033	68,760
Additions	-	-	1,577	1,577
Disposals	-	(8,808)	(3,559)	(12,367)
As at 31 March 2023	18,050	27,869	12,051	57,970
Depreciation				
As at 1 April 2022	17,104	34,525	12,294	63,923
Provided during the period	236	439	1,516	2,191
Disposals	-	(8,413)	(3,559)	(11,972)
As at 31 March 2023	17,340	26,551	10,251	54,142
Net Book Value				
As at 31 March 2023	710	1,318	1,800	3,828
As at 1 April 2022	946	2,152	1,739	4,837

5. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	145,511	200,092
Other debtors	21,075	14,655
	166,586	214,747

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	1,021	693
Other creditors	33	346
Taxation and social security	41,259	64,854
	42,313	65,893

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.