

**PURCELL MILLER TRITTON LLP**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2020**



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**PURCELL MILLER TRITTON LLP**

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**INFORMATION**

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**Designated Members**

A R Clark  
M W Goldspink

**LLP registered number**

OC315259

**Registered office**

15 Bermondsey Square, London, SE1 3UN

**Independent auditors**

Larking Gowen LLP, King Street House, 15 Upper King Street, Norwich, NR3 1RB

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PURCELL MILLER TRITTON LLP

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## **PURCELL MILLER TRITTON LLP**

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### **MEMBERS' REPORT FOR THE YEAR ENDED 30 APRIL 2020**

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The members present their annual report together with the audited financial statements of Purcell Miller Tritton LLP (the "LLP") for the year ended 30 April 2020.

#### **Principal activities**

Purcell is a specialist practice of Architects, Masterplanners and Heritage Consultants working across a broad spectrum of sectors, in both the UK, Asia Pacific and Australasia.

On 1 May 2019 the entire trade and assets of the LLP was acquired by Purcell Architecture Limited and the business continues to trade as usual within this company. This is an exciting step towards the evolution of Purcell as an Employee Owned business continuing the culture and standards established over the past 70 years.

These accounts reflect the transactions of the LLP which has been a dormant entity since the transfer.

#### **Designated Members**

A R Clark and M W Goldspink were designated members of the LLP throughout the period.

#### **Members' capital and interests**

The member's subscription to the capital of the LLP is determined by the member's share of the profit and is repayable following retirement from the LLP.

Details of changes in members' capital in the year ended 30 April 2020 are set out in the financial statements.

Members are remunerated from the profits of the LLP and are required to make their own provision for pensions and other benefits. Profits are allocated and divided between members after finalisation of the financial statements. Members draw a proportion of their profit shares monthly during the year in which it is made, with the balance of profits being distributed after the year, subject to the cash requirements of the business.

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**PURCELL MILLER TRITTON LLP**

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**MEMBERS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 APRIL 2020**

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**Members' responsibilities statement**

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

Company law, (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008), requires the members to prepare financial statements for each financial year. Under that law the members has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008) the members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the LLP and of the profit or loss of the LLP for that period.

In preparing these financial statements, the members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the LLP will continue in business.

The members are responsible for keeping adequate accounting records that are sufficient to show and explain the LLP's transactions and disclose with reasonable accuracy at any time the financial position of the LLP and to enable him to ensure that the financial statements comply with the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of the Companies Act 2006) Regulations 2008). He is also responsible for safeguarding the assets of the LLP and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditors**

The members at the time when this Members' report is approved has confirmed that:

- so far as that member is aware, there is no relevant audit information of which the LLP's auditors are unaware, and
- that member has taken all the steps that ought to have been taken as a member in order to be aware of any relevant audit information and to establish that the LLP's auditors are aware of that information.

This report was approved by the members on

and signed on their behalf by:

**M W Goldspink**  
Designated member

*M.W. Goldspink*

*10/12/2020*

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**PURCELL MILLER TRITTON LLP**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PURCELL MILLER TRITTON LLP**

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**Opinion**

We have audited the financial statements of Purcell Miller Tritton LLP (the 'LLP') for the year ended 30 April 2020, which comprise the Income statement, the Statement of financial position, the Statement of cash flows, the Reconciliation of members' interests and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the LLP's affairs as at 30 April 2020 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, as applied to limited liability partnerships by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the LLP in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the members's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the members has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the LLP's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Emphasis of matter**

We draw your attention to the disclosures in note 2.2 where the directors have prepared the financial statements on a basis other than going concern due to the transfer of the trade in the year.

Our opinion is not modified in respect of this matter.

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**PURCELL MILLER TRITTON LLP**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PURCELL MILLER TRITTON LLP  
(CONTINUED)**

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**Other information**

The members are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, as applied to limited liability partnerships, requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of members**

As explained more fully in the Members' responsibilities statement on page 1, the members is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the members determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the members is responsible for assessing the LLP's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members either intend to liquidate the LLP or to cease operations, or have no realistic alternative but to do so.

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PURCELL MILLER TRITTON LLP

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PURCELL MILLER TRITTON LLP  
(CONTINUED)

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**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

**Use of our report**

This report is made solely to the LLP's members in accordance with Chapter 3 of Part 16 of the Companies Act 2006, as applied by Part 12 of The Limited Liability Partnerships (Accounts and Audit) (Applications of Companies Act 2006) Regulations 2008. Our audit work has been undertaken so that we might state to the LLP's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the LLP and the LLP's members for our audit work, for this report, or for the opinions we have formed.



Ian Fitch FCA (Senior statutory auditor)

for and on behalf of  
**Larking Gowen LLP**

Chartered Accountants  
Statutory Auditors

King Street House  
15 Upper King Street  
Norwich  
NR3 1RB

16 December 2020

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PURCELL MILLER TRITTON LLP

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INCOME STATEMENT  
FOR THE YEAR ENDED 30 APRIL 2020

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	Note	2020 £	2019 £
Turnover	4	-	18,187,192
Cost of sales		-	(8,969,638)
<b>Gross profit</b>		-	9,217,554
Administrative expenses		-	(6,247,488)
<b>Operating profit</b>		-	2,970,066
Interest receivable and similar income	8	-	692
<b>Profit before tax</b>		-	2,970,758
<b>Profit for the year before members' remuneration and profit shares</b>		-	2,970,758
Profit for the year before members' remuneration and profit shares		-	2,970,758
Members' remuneration charged as an expense		-	(2,642,509)
<b>Profit for the financial year available for discretionary division among members</b>		-	328,249

The LLP has not traded during the year. During this period, the LLP received no income and incurred no expenditure and therefore made neither profit or loss.

All amounts are in respect of discontinued operations.

The notes on pages 10 to 19 form part of these financial statements.

**PURCELL MILLER TRITTON LLP**  
**REGISTERED NUMBER: OC315259**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 APRIL 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	9	-	186,720
Investments	10	-	1,589
		<u>-</u>	<u>188,309</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	11	-	4,301,754
Cash at bank and in hand	12	-	68,750
		<u>-</u>	<u>4,370,504</u>
Creditors: Amounts Falling Due Within One Year	13	-	(3,974,734)
		<u>-</u>	<u>395,770</u>
<b>Net current assets</b>		<u>-</u>	<u>584,079</u>
<b>Total assets less current liabilities</b>		<u>-</u>	<u>584,079</u>
<b>Provisions for liabilities</b>			
Other provisions	14	-	(199,149)
		<u>-</u>	<u>(199,149)</u>
<b>Net assets</b>		<u><u>-</u></u>	<u><u>384,930</u></u>

**PURCELL MILLER TRITTON LLP**  
**REGISTERED NUMBER: OC315259**

**STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT 30 APRIL 2020**

	Note	2020 £	2019 £
<b>Represented by:</b>			
<b>Loans and other debts due to members within one year</b>			
Other amounts	15	-	56,681
		<u>-</u>	<u>56,681</u>
<b>Members' other interests</b>			
Other reserves classified as equity	-	328,249	328,249
		<u>-</u>	<u>384,930</u>
<b>Total members' interests</b>			
Loans and other debts due to members	15	-	56,681
Members' other interests		-	328,249
		<u>-</u>	<u>384,930</u>

The financial statements were approved and authorised for issue by the members and were signed on their behalf on

**M W Goldspink**  
Designated member

*M. W. Goldspink* 10/12/20

The notes on pages 10 to 19 form part of these financial statements.

Purcell Miller Tritton 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.

PURCELL MILLER TRITTON LLP

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 APRIL 2020

	2020 £	2019 £
<b>Cash flows from operating activities</b>		
Profit for the financial year	-	328,249
<b>Adjustments for:</b>		
Members' remuneration charged as an expense	-	2,642,509
Depreciation of tangible assets	-	126,676
Loss on disposal of tangible assets	-	2,380
Interest received	-	(692)
Decrease in debtors	4,151,090	1,467,792
Decrease in amounts owed by groups	150,664	54,882
(Decrease) in creditors	(3,974,734)	(322,793)
(Decrease) in provisions	(199,149)	(15,179)
<b>Net cash generated from operating activities before transactions with members</b>	<b>127,871</b>	<b>4,283,824</b>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	-	(99,621)
Sale of tangible fixed assets	186,720	136,191
Sale of unlisted and other investments	1,589	-
Interest received	-	692
<b>Net cash from investing activities</b>	<b>188,309</b>	<b>37,262</b>
<b>Cash flows from financing activities</b>		
Distribution paid to members	-	(3,560,582)
Other transactions with members	-	(429,598)
On business combinations	(384,930)	-
<b>Net cash used in financing activities</b>	<b>(384,930)</b>	<b>(3,990,180)</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(68,750)</b>	<b>330,906</b>
Cash and cash equivalents at beginning of year	68,750	(262,156)
<b>Cash and cash equivalents at the end of year</b>	<b>-</b>	<b>68,750</b>
<b>Cash and cash equivalents at the end of year comprise:</b>		
Cash at bank and in hand	-	68,750
	-	68,750

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## PURCELL MILLER TRITTON LLP

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2020

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#### 1. General information

Purcell Miller Tritton LLP T/A Purcell is a limited liability partnership registered in England and Wales, registration number OC315259. The registered office address is 15 Bermondsey Square, Tower Bridge Road, London SE1 3UN.

#### 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 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 preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the LLP's accounting policies (see note 3).

The financial statements are presented in Sterling (£) and are rounded to the nearest £.

##### 2.2 Going concern

The trade and assets of the LLP were acquired by Purcell Architecture Limited on 1 May 2019. From this date the LLP has been dormant and therefore these accounts have been prepared on a basis other than as a going concern. This basis includes, where applicable, writing the company's assets down to net realisable value. No provision has been made for the future costs of transferring the trade unless such costs were committed at the reporting date.

##### 2.3 Foreign currency translation

###### Functional and presentation currency

The LLP's functional and presentational currency is GBP.

###### Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Income statement within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2020**

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**2. Accounting policies (continued)**

**2.4 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the LLP and the revenue can be reliably measured. Revenue 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 revenue is recognised:

**Rendering of services**

Revenue 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 revenue 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.

**2.5 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.

**2.6 Interest income**

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

**2.7 Pensions**

**Defined contribution pension plan**

The LLP operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the LLP pays fixed contributions into a separate entity. Once the contributions have been paid the LLP has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of financial position. The assets of the plan are held separately from the LLP in independently administered funds.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2020

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**2. Accounting policies (continued)**

**2.8 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.

At each reporting date the company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

The LLP adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the LLP. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

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 is provided on the following basis:

Instruments and equipment	- 20% straight line
Fixtures and fittings	- 20% straight line
Office equipment	- 20% to 33% straight line

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 profit or loss.

**2.9 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

**2.10 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.

**2.11 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.

In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the LLP's cash management.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2020**

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**2. Accounting policies (continued)**

**2.12 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.

**2.13 Provisions for liabilities**

Provisions are made where an event has taken place that gives the LLP a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to profit or loss in the year that the LLP becomes aware of the obligation, and are measured at the best estimate at the Statement of financial position date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Statement of financial position.

**2.14 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. Judgments in applying accounting policies and key sources of estimation uncertainty**

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

Long term contracts - Revenue recognition: The company makes an estimate of the degree of completion on long term contracts at the year end date by considering the percentage of work done on each contract at the year end date. The appropriate level of revenue, based on the degree of completion, is then taken to the Statement of Income for the year. Any losses foreseen on each contract are taken to the Statement of Income in the year in which a loss becomes foreseen.

Useful economic lives of tangible assets: The annual depreciation charge of tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

Dilapidation provision: The company leases properties which require any dilapidation's at the end of the lease to be made good. Management have estimated a provision based on the estimates made by an external qualified consultant.

Impairment of debtors: The company makes an estimate of the recoverable value of trade debtors and other debtors. Management consider factors including the current credit rating of the debtor, the aging profile of debtors and historical experience.

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PURCELL MILLER TRITTON LLP

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2020

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**4. Turnover**

The whole of the turnover is attributable to the company's principal activity.

All turnover arose within the United Kingdom.

**5. Auditors' remuneration**

	2020 £	2019 £
Fees payable to the LLP's auditor and its associates for the audit of the LLP's annual financial statements	3,000	28,100

The fee for the audit in 2020 has been met by the associated entity Purcell Architecture Limited as part of the acquisition deal.

**6. Employees**

Staff costs were as follows:

	2020 £	2019 £
Wages and salaries	-	9,594,720
Social security costs	-	1,014,332
Cost of defined contribution scheme	-	469,854
	-	11,078,906

The average monthly number of persons (including members with contracts of employment) employed during the year was as follows:

	2020 No.	2019 No.
Technical	-	200
Administration	-	55
	-	255

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PURCELL MILLER TRITTON LLP

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2020

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7. Information in relation to members

	2020 Number	2019 Number
The average number of members during the year was	2	28
	<u>2020</u> £	<u>2019</u> £
Paid under employment contract	-	2,778,802
	<u>-</u>	<u>2,778,802</u>
The amount of profit attributable to the member with the largest entitlement was	-	372,183
	<u>-</u>	<u>372,183</u>

Members remuneration charged as an expense represents remuneration that is payable to a member which falls to be treated as a charge against profits and not an allocation of profits. The treatment of members remuneration in the Statement of Income is determined by reference to the nature of participation rights that give rise to the remuneration. Where members' participation rights such as remuneration give rise to liabilities in accordance with FRS 102 it is charged as an expense.

Remuneration paid under an employment contract represents remuneration paid to members where they are legally employees of the LLP.

Profit attributable to the member with the largest entitlement is determined by reference to notional salary, interest on capital and share of current year allocated profits (as determined by post year end members actual allocation).

8. Interest receivable

	2020 £	2019 £
Other interest receivable	-	692
	<u>-</u>	<u>692</u>

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PURCELL MILLER TRITTON LLP

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2020**

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**9. Tangible fixed assets**

	Instruments and equipment £	Fixtures and fittings £	Computer equipment £	Total £
At 1 May 2019	196,948	524,763	552,616	1,274,327
On business combinations	(196,948)	(524,763)	(552,616)	(1,274,327)
At 30 April 2020	-	-	-	-
At 1 May 2019	188,887	472,899	425,821	1,087,607
On business combinations	(188,887)	(472,899)	(425,821)	(1,087,607)
At 30 April 2020	-	-	-	-
<b>Net book value</b>				
At 30 April 2020	-	-	-	-
At 30 April 2019	8,061	51,864	126,795	186,720

**10. Fixed asset investments**

	Unlisted investments £
At 1 May 2019	1,589
On business combinations	(1,589)
At 30 April 2020	-

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PURCELL MILLER TRITTON LLP

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2020

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**11. Debtors**

	2020 £	2019 £
Trade debtors	-	2,648,006
Amounts owed by group undertakings	-	150,664
Other debtors	-	265,060
Prepayments and accrued income	-	388,806
Amounts recoverable on long term contracts	-	849,218
	-	4,301,754

**12. Cash and cash equivalents**

	2020 £	2019 £
Cash at bank and in hand	-	68,750
	-	68,750

**13. Creditors: Amounts falling due within one year**

	2020 £	2019 £
Trade creditors	-	492,440
Other taxation and social security	-	756,139
Other creditors	-	431,912
Accruals and deferred income	-	923,224
Deferred income	-	1,371,019
	-	3,974,734

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PURCELL MILLER TRITTON LLP

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2020

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14. Provisions

	Dilapidation provision £
At 1 May 2019	199,149
On business combinations	(199,149)
At 30 April 2020	-

15. Loans and other debts due to members

	2020 £	2019 £
Amounts due to members	-	56,681
	-	56,681

16. Pension commitments

The limited liability partnership operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the limited liability partnership in an independent administered fund. The pension cost charge represents contributions payable by the limited liability partnership to the fund and for the year amounted to £Nil (2019: £480,686). Contributions outstanding at the year end were £Nil (2019: £3,333).

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PURCELL MILLER TRITTON LLP

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**17. Commitments under operating leases**

At 30 April 2020 the LLP had future minimum lease payments under non-cancellable operating leases as follows:

	2020 £	2019 £
Not later than 1 year	-	630,257
Later than 1 year and not later than 5 years	-	1,746,729
Later than 5 years	-	471,663
	<u>-</u>	<u>2,848,649</u>

All lease obligations were novated to Purcell Architecture Limited as part of the trade and assets sale.

**18. Related party transactions**

On 1 May 2019 the entire trade and assets of the LLP was acquired by Purcell Architecture Limited, a company owned by the designated members.

Key management personnel remuneration for the year was £nil (2019: £1,071,196).

**19. Controlling party**

The limited liability partnership is controlled by the designated members.