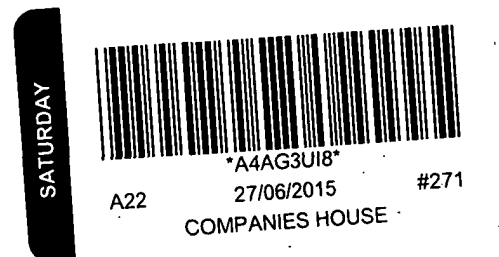


REGISTERED NUMBER OC367073

A G MURDOCH & SONS LLP
ABBREVIATED ACCOUNTS
30 SEPTEMBER 2014



COLLETT HULANCE LLP
Chartered Certified Accountants
40 Kimbolton Road
Bedford
MK40 2NR

A G MURDOCH & SONS LLP
ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2014

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A G MURDOCH & SONS LLP
ABBREVIATED BALANCE SHEET
30 SEPTEMBER 2014

	Note	2014 £	2013 £
FIXED ASSETS	2		
Tangible assets		<u>601,831</u>	<u>592,518</u>
CURRENT ASSETS			
Stocks		110,242	95,990
Debtors		<u>56,375</u>	<u>52,837</u>
		166,617	148,827
CREDITORS: Amounts falling due within one year		<u>205,781</u>	<u>212,966</u>
NET CURRENT LIABILITIES		<u>(39,164)</u>	<u>(64,139)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>562,667</u>	<u>528,379</u>
CREDITORS: Amounts falling due after more than one year		<u>103,073</u>	<u>119,109</u>
NET ASSETS ATTRIBUTABLE TO MEMBERS		<u>459,594</u>	<u>409,270</u>
REPRESENTED BY:			
Loans and other debts due to members			
Other amounts	3	<u>459,594</u>	<u>409,270</u>

The Balance sheet continues on the following page.
The notes on pages 3 to 5 form part of these abbreviated accounts.

A G MURDOCH & SONS LLP

ABBREVIATED BALANCE SHEET *(continued)*

30 SEPTEMBER 2014

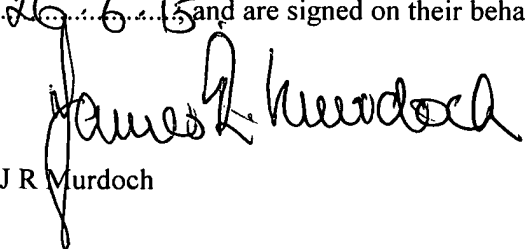
	Note	2014 £	2013 £
TOTAL MEMBERS' INTERESTS			
Loans and other debts due to members	3	<u>459,594</u>	<u>409,270</u>

For the year ended 30 September 2014 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 as applied to LLPs by 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 Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 in regard to small LLPs.

These abbreviated accounts were approved by the members and authorised for issue on 26.6.15 and are signed on their behalf by:


J R Murdoch

Registered Number: OC367073

The notes on pages 3 to 5 form part of these abbreviated accounts.

A G MURDOCH & SONS LLP
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2014

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of financial instruments, 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' issued in March 2010 (SORP 2010).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold Property	- 5% on cost
Implements	- 25% reducing balance
Motor Vehicles	- 25% reducing balance
Tractors	- 25% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

A G MURDOCH & SONS LLP
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2014

1. ACCOUNTING POLICIES *(continued)*

Members' participation rights

Members' participation rights are the rights of a member against the LLP that arise under the members' agreement (for example, in respect of amounts subscribed or otherwise contributed, remuneration and profits).

Members' participation rights in the earnings or assets of the LLP are analysed between those that are, from the LLP's perspective, either a financial liability or equity, in accordance with FRS 25 (IAS 32) Financial Instruments: Disclosure and Presentation and UITF abstract 39 Members' shares in co-operative entities and similar instruments. A member's participation right results in a liability unless the right to any payment is discretionary on the part of the LLP.

Amounts subscribed or otherwise contributed by members, for example members' capital, are classed as equity if the LLP has an unconditional right to refuse payment to members. If the LLP does not have such an unconditional right, such amounts are classified as liabilities.

Where profits are automatically divided as they arise, so the LLP does not have an unconditional right to refuse payment, the amounts arising that are due to members are in the nature of liabilities. They are therefore treated as an expense in the Profit and Loss Account in the relevant year. To the extent that they remain unpaid at the year end, they are shown as liabilities in the Balance Sheet.

Conversely, where profits are divided only after a decision by the LLP or its representative, so that the LLP has an unconditional right to refuse payment, such profits are classed as an appropriation of equity rather than as an expense. They are therefore shown as a residual amount available for discretionary division among members in the Profit and Loss Account and are equity appropriations in the Balance Sheet.

Other amounts applied to members, for example remuneration paid under an employment contract and interest on capital balances, are treated in the same way as all other divisions of profits, as described above, according to whether the LLP has, in each case, an unconditional right to refuse payment.

All amounts due to members that are classified as liabilities are presented in the Balance Sheet within 'Loans and other debts due to members' and are charged to the Profit and Loss Account within 'Members' remuneration charged as an expense'. Amounts due to members that are classified as equity are shown in the Balance Sheet within 'Members' other interests'.

A G MURDOCH & SONS LLP
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2014

2. FIXED ASSETS

	Tangible Assets £
COST OR VALUATION	
At 1 October 2013	614,114
Additions	<u>19,086</u>
At 30 September 2014	<u>633,200</u>
DEPRECIATION	
At 1 October 2013	21,596
Charge for year	<u>9,773</u>
At 30 September 2014	<u>31,369</u>
NET BOOK VALUE	
At 30 September 2014	<u>601,831</u>
At 30 September 2013	<u>592,518</u>

3. LOANS AND OTHER DEBTS DUE TO MEMBERS

	2014 £	2013 £
Amounts owed to members in respect of profits	<u>459,594</u>	<u>409,270</u>

A G MURDOCH & SONS LLP

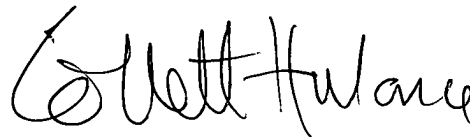
**ACCOUNTANTS' REPORT TO THE MEMBERS OF A G MURDOCH &
SONS LLP**

YEAR ENDED 30 SEPTEMBER 2014

As described on the balance sheet, the members of the LLP are responsible for the preparation of the abbreviated accounts for the year ended 30 September 2014.

You consider that the LLP is exempt from an audit under 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.

In accordance with your instructions we have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



COLLETT HULANCE LLP
Chartered Certified Accountants

40 Kimbolton Road
Bedford
MK40 2NR

26 June 2015