

Registered number  
OC340689

Melissa Howarth LLP  
Abbreviated Accounts  
31 December 2015



**Melissa Howarth LLP**  
**Registered number: OC340689**  
**Abbreviated Balance Sheet**  
**as at 31 December 2015**

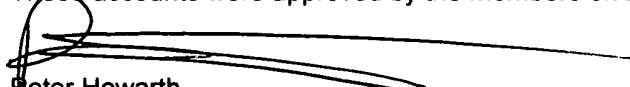
	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	2	8,992	11,173
<b>Current assets</b>			
Stocks		1,325	1,300
Debtors		14,321	32,196
Cash at bank and in hand		28,878	33,046
		<u>44,524</u>	<u>66,542</u>
<b>Creditors: amounts falling due within one year</b>		(14,309)	(35,957)
<b>Net current assets</b>		<u>30,215</u>	<u>30,585</u>
<b>Total assets less current liabilities</b>		39,207	41,758
<b>Net assets attributable to members</b>		<u>39,207</u>	<u>41,758</u>
<b>Represented by:</b>			
<b>Loans and other debts due to members</b>		<u>12,157</u>	<u>28,702</u>
<b>Members' other interests</b>			
Other reserves		27,050	13,056
		<u>39,207</u>	<u>41,758</u>

For the year ended 31 December 2015 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.

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

These accounts were approved by the members on 25 September 2016 and signed on their behalf by:

  
Peter Howarth  
Designated member

**Melissa Howarth LLP**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2015**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Statement of Recommended Practice (SORP), "Accounting by Limited Liability Partnerships".

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% straight line
Motor vehicles	25% straight line

***Stocks***

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

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

**2 Tangible fixed assets**

£

**Cost**

At 1 January 2015	14,651
At 31 December 2015	<u>14,651</u>

**Depreciation**

At 1 January 2015	3,478
Charge for the year	<u>2,181</u>
At 31 December 2015	<u>5,659</u>

**Net book value**

At 31 December 2015	<u>8,992</u>
At 31 December 2014	<u>11,173</u>