

Registered number  
OC340789

Melissa Howarth LLP

Abbreviated Accounts

31 December 2013

THURSDAY



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18/09/2014

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COMPANIES HOUSE

**Melissa Howarth LLP**  
**Registered number: OC340789**  
**Abbreviated Balance Sheet**  
**as at 31 December 2013**

	<b>Notes</b>	<b>2013</b> <b>£</b>	<b>2012</b> <b>£</b>
<b>Fixed assets</b>			
Tangible assets	2	1,722	2,292
<b>Current assets</b>			
Stocks		4,531	1,645
Debtors		38,734	9,922
Cash at bank and in hand		20,228	11,234
		<u>63,493</u>	<u>22,801</u>
<b>Creditors: amounts falling due within one year</b>		(16,987)	(700)
<b>Net current assets</b>		<u>46,506</u>	<u>22,101</u>
<b>Total assets less current liabilities</b>		48,228	24,393
<b>Net assets attributable to members</b>		<u>48,228</u>	<u>24,393</u>
<b>Represented by:</b>			
<b>Loans and other debts due to members</b>		<u>15,237</u>	<u>5,589</u>
<b>Members' other interests</b>			
Other reserves		32,991	18,804
		<u>48,228</u>	<u>24,393</u>

For the year ended 31 December 2013 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 16 September 2014 and signed on their behalf by:

  
Peter Howarth  
Designated member

**Melissa Howarth LLP**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2013**

**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

**2 Tangible fixed assets**

£

**Cost**

At 1 January 2013	2,406
Additions	(485)
At 31 December 2013	<u>1,921</u>

**Depreciation**

At 1 January 2013	114
Charge for the year	85
At 31 December 2013	<u>199</u>

**Net book value**

At 31 December 2013	<u>1,722</u>
At 31 December 2012	<u>2,292</u>