

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

**FOR**

**MERLE COTTAGE LLP**

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**FOR THE YEAR ENDED 31ST DECEMBER 2021**

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**MERLE COTTAGE LLP**

**GENERAL INFORMATION**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

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**DESIGNATED MEMBERS:**

Mrs R E Partridge  
Mrs J Bird

**REGISTERED OFFICE:**

44 Grand Parade  
Brighton  
BN2 9QA

**REGISTERED NUMBER:**

OC319015 (England and Wales)

**MERLE COTTAGE LLP (REGISTERED NUMBER: OC319015)****BALANCE SHEET**  
**31ST DECEMBER 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	4	435	744
<b>CURRENT ASSETS</b>			
Debtors	5	20,000	15,500
Cash at bank		<u>7,254</u>	<u>17,723</u>
		27,254	33,223
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(8,400)</u>	<u>(8,400)</u>
<b>NET CURRENT ASSETS</b>		<u>18,854</u>	<u>24,823</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		19,289	25,567
<b>CREDITORS</b>			
Amounts falling due after more than one year	7	<u>(18,000)</u>	<u>(20,000)</u>
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>		<u>1,289</u>	<u>5,567</u>
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>	8	1,287	5,565
<b>MEMBERS' OTHER INTERESTS</b>			
Capital accounts		<u>2</u>	<u>2</u>
		<u>1,289</u>	<u>5,567</u>
<b>TOTAL MEMBERS' INTERESTS</b>			
Loans and other debts due to members	8	1,287	5,565
Members' other interests		<u>2</u>	<u>2</u>
		<u>1,289</u>	<u>5,567</u>

The LLP is entitled to exemption from audit under Section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 for the year ended 31st December 2021.

The members acknowledge their responsibilities for:

- (a) ensuring that the LLP keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the LLP as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to financial statements, so far as applicable to the LLP.

The notes form part of these financial statements

**BALANCE SHEET - continued**  
**31ST DECEMBER 2021**

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The financial statements have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

In accordance with Section 444 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, the Income Statement has not been delivered.

The financial statements were approved by the members of the LLP and authorised for issue on 30th December 2022 and were signed by:

Mrs R E Partridge - Designated member

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

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**1. STATUTORY INFORMATION**

Merle Cottage LLP is registered in England and Wales. The LLP's registered number and registered office address can be found on the General Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of consideration, received or receivable, for services provided in the ordinary course of the company's activities.

Turnover excludes discounts, rebates and is shown net of value added tax and other sales taxes.

The partnership recognises the revenue for consultancy services provided where this can be reliably estimated, this may be at the end of a project or at agreed intervals during the life of a project.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery etc - 33% on cost and 20% on cost

**3. EMPLOYEE INFORMATION**

The average number of employees during the year was NIL (2020 - NIL).

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1st January 2021	
and 31st December 2021	<u>2,362</u>
<b>DEPRECIATION</b>	
At 1st January 2021	1,618
Charge for year	<u>309</u>
At 31st December 2021	<u>1,927</u>
<b>NET BOOK VALUE</b>	
At 31st December 2021	<u>435</u>
At 31st December 2020	<u>744</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

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**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade debtors	20,000	-
Other debtors	-	15,500
	<u>20,000</u>	<u>15,500</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	6,500	-
Other creditors	1,900	8,400
	<u>8,400</u>	<u>8,400</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021	2020
	£	£
Other creditors	<u>18,000</u>	<u>20,000</u>

**8. LOANS AND OTHER DEBTS DUE TO MEMBERS**

	2021	2020
	£	£
Amounts owed to members in respect of profits	<u>1,287</u>	<u>5,565</u>
Falling due within one year	<u>1,287</u>	<u>5,565</u>

Loans and other debts due to the members will rank behind amounts due to other creditors.

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.