

**KERO GRAPHICS LLP  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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COMPANIES HOUSE

**KERO GRAPHICS LLP**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	3	1,601	550
<b>Current assets</b>			
Debtors		210	120
Cash at bank and in hand		10,955	15,123
		<u>11,165</u>	<u>15,243</u>
<b>Creditors: amounts falling due within one year</b>	4	(400)	(767)
<b>Net current assets</b>		<u>10,765</u>	<u>14,476</u>
<b>Net assets attributable to members</b>		<u>12,366</u>	<u>15,026</u>
<b>Represented by:</b>			
Loans and other debts due to members	5	11,966	14,626
<b>Members' other interests</b>			
Members' capital classified as equity		400	400
		<u>12,366</u>	<u>15,026</u>
<b>Total members' interests</b>			
Loans and other debts due to members		11,966	14,626
Members' other interests		400	400
		<u>12,366</u>	<u>15,026</u>

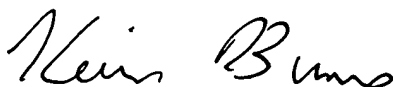
For the year ending 31 March 2023 the LLP was entitled to exemption under section 477 of the Companies Act 2006 (as applied to LLPs) relating to small LLPs.

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

These accounts have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the members on 22 December 2023.

Mr Kevin Burns  
Designated member



Limited Liability Partnership Registration No. OC357471

**KERO GRAPHICS LLP**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Statement of Recommended Practice (SORP), Accounting by Limited Liability Partnerships.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

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

***Tangible fixed assets policy***

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

Plant & machinery	4 Years
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***Members' remuneration***

Remuneration paid to members under a contract of employment is included as an expense in the profit and loss account. Other fixed amounts paid to members are also included within members' remuneration treated as an expense.

Members' shares in the profit or loss for the year are accounted for as an allocation of profits. Unallocated profits and losses are included within 'other reserves'.

***Taxation***

Taxation is not provided for in the accounts as taxation is the personal liability of the members. Any amounts held by the LLP on behalf of members in respect of their tax liabilities are treated as debts due to members.

**2 Statutory information**

Kero Graphics LLP is a limited liability partnership, incorporated in England and Wales, registration number OC357471. Its registered office is 12 WESTMINSTER CLOSE, RODLEY, LEEDS, WEST YORKSHIRE, LS13 1PD.

**3 Tangible fixed assets**

	<b>Plant &amp; machinery £</b>
<b>Cost or valuation</b>	<b>At cost</b>
At 1 April 2022	5,819
Additions	1,768
At 31 March 2023	<u>7,587</u>
<b>Depreciation</b>	
At 1 April 2022	5,269
Charge for the year	717
At 31 March 2023	<u>5,986</u>
<b>Net book value</b>	
At 31 March 2023	<u>1,601</u>
At 31 March 2022	<u>550</u>

**KERO GRAPHICS LLP**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**4 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	367
Accruals	400	400
	<u>400</u>	<u>767</u>

**5 Loans and other debts due to members**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Members' capital classified as a liability	11,966	14,626
	<u>11,966</u>	<u>14,626</u>

Loans and other debts due to members rank equally with debts due to other unsecured creditors in the event of a winding up.

**6 Average number of employees**

During the year the average number of employees was 2 (2022: 2).