

**COHEN KNIGHTS LLP  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**COHEN KNIGHTS LLP**  
**LLP INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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<b>Designated members</b>	Mr James Milk Mr Richard Wood
<b>Registered Number</b>	OC420338 (England and Wales)
<b>Registered Office</b>	St George's Works 51 Colegate Norwich Norfolk NR3 1DD
<b>Accountants</b>	Just Accountancy 6 Mariners Lane Norwich Norfolk NR1 3AF

**COHEN KNIGHTS LLP**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>3</u>	534	800
<b>Current assets</b>			
Debtors		18,228	18,187
Cash at bank and in hand		102,822	120,622
		<u>121,050</u>	<u>138,809</u>
<b>Creditors: amounts falling due within one year</b>	<u>4</u>	(28,195)	(51,548)
<b>Net current assets</b>		<u>92,855</u>	<u>87,261</u>
<b>Net assets attributable to members</b>		<u>93,389</u>	<u>88,061</u>
<b>Represented by:</b>			
Loans and other debts due to members	<u>5</u>	93,389	88,061
		<u>93,389</u>	<u>88,061</u>
<b>Total members' interests</b>			
Loans and other debts due to members		<u>93,389</u>	<u>88,061</u>
		<u>93,389</u>	<u>88,061</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 15 December 2023.

Mr James Milk  
Designated member

Limited Liability Partnership Registration No. OC420338

**COHEN KNIGHTS LLP**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Accounting policies**

***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'.

***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.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Computer equipment	5 years
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***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract.

The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Members' capital***

Members' capital is classified as debt and not equity if there is a contractual obligation for the LLP to repay the capital, even if that obligation is conditional.

**2 Statutory information**

Cohen Knights LLP is a limited liability partnership, incorporated in England and Wales, registration number OC420338. Its registered office is St George's Works, 51 Colegate, Norwich, Norfolk, NR3 1DD.

**COHEN KNIGHTS LLP**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**3 Tangible fixed assets**

	<b>Computer equipment £</b>
<b>Cost or valuation</b>	At cost
At 1 April 2022	1,332
At 31 March 2023	1,332
<b>Depreciation</b>	
At 1 April 2022	532
Charge for the year	266
At 31 March 2023	798
<b>Net book value</b>	
At 31 March 2023	534
At 31 March 2022	800

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

	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	313	4,600
Taxes and social security costs	3,725	12,644
Other creditors	5,093	1,309
Accruals	800	800
Deferred income	18,264	32,195
	28,195	51,548

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

	<b>2023 £</b>	<b>2022 £</b>
Amounts due to members in respect of profits	93,389	88,061
Amounts falling due within one year	93,389	88,061

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).

