

**3SERVE LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 JANUARY 2017**

**3SERVE LTD  
UNAUDITED ACCOUNTS  
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**3SERVE LTD  
COMPANY INFORMATION  
FOR THE YEAR ENDED 31 JANUARY 2017**

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|                          |  |
|--------------------------|--|
| <b>Director</b>          | D Cumming  |
| <b>Company Number</b>    | SC158752 (Scotland)  |
| <b>Registered Office</b> | 8 Benview Road<br>Clarkston<br>Glasgow<br>G76 7PP                        |
| <b>Accountants</b>       | Aird Sakol Ltd<br>8 Benview Road<br>Clarkston Toll<br>Glasgow<br>G76 7PP |

**3SERVE LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JANUARY 2017**

|   | Notes             | 2017<br>£ | 2016<br>£ |
|---|-------------------|-----------|-----------|
| <b>Fixed assets</b>                                   |                   |           |           |
| Intangible assets                                     | <a href="#">4</a> | 10,679    | 10,679    |
| Tangible assets                                       | <a href="#">5</a> | 16,920    | 19,137    |
|   |                   | 27,599    | 29,816    |
| <b>Current assets</b>                                 |                   |           |           |
| Inventories   | <a href="#">6</a> | 3,000     | 10,110    |
| Cash at bank and in hand                              |                   | 1,672     | 1,500     |
|   |                   | 4,672     | 11,610    |
| <b>Creditors: amounts falling due within one year</b> | <a href="#">7</a> | (17,971)  | (51,531)  |
| <b>Net current liabilities</b>                        |                   | (13,299)  | (39,921)  |
| <b>Net assets/(liabilities)</b>                       |                   | 14,300    | (10,105)  |
| <b>Capital and reserves</b>                           |                   |           |           |
| Called up share capital                               |                   | 100,000   | 100,000   |
| Profit and loss account                               |                   | (85,700)  | (110,105) |
| <b>Shareholders' funds</b>                            |                   | 14,300    | (10,105)  |

For the year ending 31 January 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 30 October 2017.

D Cumming  
Director

Company Registration No. SC158752

**3SERVE LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JANUARY 2017**

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**1 Statutory information**

3Serve Ltd is a private company, limited by shares, registered in Scotland, registration number SC158752. The registered office and principal place of business is 8 Benview Road, Clarkston, Glasgow, G76 7PP.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

These financial statements for the year ended 31 January 2017 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 February 2015.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

***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:

|                     |                      |
|---------------------|----------------------|
| Plant & machinery   | 25% reducing balance |
| Motor vehicles      | 25% reducing balance |
| Fixtures & fittings | 25% reducing balance |

**4 Intangible fixed assets**

|                       | <b>Other<br/>£</b> |
|-----------------------|--------------------|
| <b>Cost</b>           |                    |
| At 1 February 2016    | 60,510             |
| At 31 January 2017    | <u>60,510</u>      |
| <b>Amortisation</b>   |                    |
| At 1 February 2016    | 49,831             |
| At 31 January 2017    | <u>49,831</u>      |
| <b>Net book value</b> |                    |
| At 31 January 2017    | <u>10,679</u>      |
| At 31 January 2016    | <u>10,679</u>      |

**3SERVE LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JANUARY 2017**

| <b>5 Tangible fixed assets</b> | <b>Plant &amp; machinery</b> | <b>Motor vehicles</b> | <b>Fixtures &amp; fittings</b> | <b>Total</b> |
|--------------------------------|------------------------------|-----------------------|--------------------------------|--------------|
|                                | <b>£</b>                     | <b>£</b>              | <b>£</b>                       | <b>£</b>     |
| <b>Cost or valuation</b>       | At cost                      | At cost               | At cost                        |              |
| At 1 February 2016             | 167,467                      | -                     | 147,075                        | 314,542      |
| At 31 January 2017             | 167,467                      | -                     | 147,075                        | 314,542      |
| <b>Depreciation</b>            |                              |                       |                                |              |
| At 1 February 2016             | 153,939                      | (200)                 | 141,666                        | 295,405      |
| Charge for the year            | 1,440                        | -                     | 577                            | 2,017        |
| On disposals                   | -                            | 200                   | -                              | 200          |
| At 31 January 2017             | 155,379                      | -                     | 142,243                        | 297,622      |
| <b>Net book value</b>          |                              |                       |                                |              |
| At 31 January 2017             | 12,088                       | -                     | 4,832                          | 16,920       |
| At 31 January 2016             | 13,528                       | 200                   | 5,409                          | 19,137       |

| <b>6 Inventories</b> | <b>2017</b> | <b>2016</b> |
|----------------------|-------------|-------------|
|                      | <b>£</b>    | <b>£</b>    |
| Finished goods       | 3,000       | 10,110      |
|                      | 3,000       | 10,110      |

| <b>7 Creditors: amounts falling due within one year</b> | <b>2017</b> | <b>2016</b> |
|---|-------------|-------------|
|   | <b>£</b>    | <b>£</b>    |
| Taxes and social security                               | (20,269)    | (20,269)    |
| Loans from directors                                    | 32,328      | 66,608      |
| Accruals  | 5,912       | 5,192       |
|   | 17,971      | 51,531      |

**8 Average number of employees**

During the year the average number of employees was 0 (2016: 1).