REGISTERED NUMBER: 05861955 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2020

FOR

SERVE LEGAL LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2020

COMPANY INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2020

DIRECTORS:	E Heaver J Sargeson C Mowat
SECRETARY:	J Sargeson
REGISTERED OFFICE:	1st Floor Citibase Millbank Tower 21-24 Millbank London SW1P 4QP
REGISTERED NUMBER:	05861955 (England and Wales)
ACCOUNTANTS:	Chariot House Ltd Chartered Accountants 6 Salisbury House Finsbury Circus London EC2M 5QQ

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
SERVE LEGAL LIMITED

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Serve Legal Limited for the year ended 30th June 2020 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of Serve Legal Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Serve Legal Limited and state those matters that we have agreed to state to the Board of Directors of Serve Legal Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Serve Legal Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Serve Legal Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Serve Legal Limited. You consider that Serve Legal Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Serve Legal Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Chariot House Ltd
Chartered Accountants
6 Salisbury House
Finsbury Circus
London
EC2M 5QQ

19th March 2021

BALANCE SHEET
30TH JUNE 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	4	356,320	246,667
CURRENT ASSETS			
Debtors	5	514,563	1,035,683
Cash at bank		1,240,118	782,265
		1,754,681	1,817,948
CREDITORS			
Amounts falling due within one year	6	(627,310)	(696,297)
NET CURRENT ASSETS		1,127,371	1,121,651
TOTAL ASSETS LESS CURRENT LIABILITIES		1,483,691	1,368,318
PROVISIONS FOR LIABILITIES		(65,727)	(44,459)
NET ASSETS		1,417,964	1,323,859
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		1,417,864	1,323,759
SHAREHOLDERS' FUNDS		1,417,964	1,323,859

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the company 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 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
30TH JUNE 2020

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 19th March 2021 and were signed on its behalf by:

J Sargeson - Director

1. STATUTORY INFORMATION

Serve Legal Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company 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 Companies Act 2006. 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 company recognises the revenue for test visits or similar home deliveries when the visit or delivery has been completed.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 50% on cost, 33% on cost, 25% on cost and 20% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

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2. ACCOUNTING POLICIES - continued

Going concern
The directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The directors have taken advantage of the various sources of Government support during the COVID-19 pandemic. The directors consider that COVID-19 will not have a significant impact on the company's ability to continue trading. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The directors regard any impact to be short term rather than affecting the company's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 727 (2019 - 757) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1st July 2019	674,760
Additions	234,356
Disposals	(469)
At 30th June 2020	908,647
DEPRECIATION	
At 1st July 2019	428,093
Charge for year	123,856
Eliminated on disposal	378
At 30th June 2020	552,327
NET BOOK VALUE	
At 30th June 2020	356,320
At 30th June 2019	246,667

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	376,732	969,074
Other debtors	137,831	66,609
	514,563	1,035,683

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6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	59,838	22,511
Taxation and social security	367,577	348,841
Other creditors	199,895	324,945
	627,310	696,297