REGISTERED NUMBER: 05861955 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

FOR

SERVE LEGAL LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2023

DIRECTORS:	E Heaver J Sargeson C Mowat
SECRETARY:	E Heaver
REGISTERED OFFICE:	1st Floor Citibase Millbank Tower 21-24 Millbank London SW1P 4QP
REGISTERED NUMBER:	05861955 (England and Wales)
ACCOUNTANTS:	Chariot House Limited Chartered Accountants 44 Grand Parade Brighton East Sussex BN2 9QA

BALANCE SHEET
30 JUNE 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Intangible assets	4	574,808	-
Tangible assets	5	24,016	408,284
		598,824	408,284
CURRENT ASSETS			
Debtors	6	1,064,944	2,172,969
Cash at bank		2,438,230	2,574,306
		3,503,174	4,747,275
CREDITORS			
Amounts falling due within one year	7	(976,604)	(1,397,236)
NET CURRENT ASSETS		2,526,570	3,350,039
TOTAL ASSETS LESS CURRENT LIABILITIES		3,125,394	3,758,323
PROVISIONS FOR LIABILITIES		(6,004)	(76,247)
NET ASSETS		3,119,390	3,682,076
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		3,119,290	3,681,976
SHAREHOLDERS' FUNDS		3,119,390	3,682,076

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 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
30 JUNE 2023

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 25 March 2024 and were signed on its behalf by:

E Heaver - 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.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software is being amortised evenly over its estimated useful life of five years.

The company has recognised its internally developed website as an intangible asset.

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	-	33% on cost, 25% and 50% 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.

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2. ACCOUNTING POLICIES - continued

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 945 (2022 - 929) .

4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
Additions	716,913
At 30 June 2023	716,913
AMORTISATION	
Charge for year	142,105
At 30 June 2023	142,105
NET BOOK VALUE	
At 30 June 2023	574,808

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 July 2022	643,931
Additions	17,075
Disposals	(560,185)
At 30 June 2023	100,821
DEPRECIATION	
At 1 July 2022	235,647
Charge for year	12,839
Eliminated on disposal	(171,681)
At 30 June 2023	76,805
NET BOOK VALUE	
At 30 June 2023	24,016
At 30 June 2022	408,284

continued...

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	1,016,908	2,080,455
Other debtors	48,036	92,514
	1,064,944	2,172,969

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	60,902	31,189
Taxation and social security	499,184	755,115
Other creditors	416,518	610,932
	976,604	1,397,236