REGISTERED NUMBER: SC511135 (Scotland)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2017

FOR

THREE AND NINE LTD

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for the Year Ended 31 July 2017

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THREE AND NINE LTD

COMPANY INFORMATION
for the Year Ended 31 July 2017

DIRECTOR:	J J Brown
REGISTERED OFFICE:	66 Claremont Street Aberdeen Grampian AB10 6QY
REGISTERED NUMBER:	SC511135 (Scotland)
ACCOUNTANTS:	Acumen Accountants and Advisors Limited Bankhead Drive City South Office Park Portlethen Aberdeenshire AB12 4XX

STATEMENT OF FINANCIAL POSITION
31 July 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		17,340		14,663
CURRENT ASSETS					
Stocks		7,558		8,150	
Debtors	5	12,667		-	
Cash at bank and in hand		6,649		5,686	
		26,874		13,836	
CREDITORS					
Amounts falling due within one year	6	55,829		36,082	
NET CURRENT LIABILITIES			(28,955)		(22,246)
TOTAL ASSETS LESS CURRENT LIABILITIES			(11,615)		(7,583)
CAPITAL AND RESERVES					
Called up share capital	7		19		19
Retained earnings	8		(11,634)		(7,602)
SHAREHOLDERS' FUNDS			(11,615)		(7,583)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved by the director on 27 April 2018 and were signed by:

J J Brown - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 July 2017

1. STATUTORY INFORMATION

Three and Nine Ltd is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis. The directors confirm that it is appropriate for the financial statements to have been drawn up on the going concern basis. In reaching this conclusion the directors have taken into account all relevant matters of which they are aware and have considered a future period of at least twelve months from the date on which the financial statements were approved.

First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A
These financial statements for the year ended 31 July 2017 are the first that are prepared in accordance with FRS 102 Section 1A. The previous financial statements were prepared in accordance with UK GAAP, the date of transition to FRS 102 Section 1A is 20 July 2015.

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

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	- 20% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 33% on cost

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period. The effect of any change is accounted for prospectively.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 9 .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 August 2016	3,929	1,554	10,209	182	15,874
Additions	4,837	422	-	1,740	6,999
Disposals	(500)	-	-	-	(500)
At 31 July 2017	8,266	1,976	10,209	1,922	22,373
DEPRECIATION					
At 1 August 2016	574	267	340	30	1,211
Charge for year	1,257	448	2,042	258	4,005
Eliminated on disposal	(183)	-	-	-	(183)
At 31 July 2017	1,648	715	2,382	288	5,033
NET BOOK VALUE					
At 31 July 2017	6,618	1,261	7,827	1,634	17,340
At 31 July 2016	3,355	1,287	9,869	152	14,663

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other debtors	12,667	-

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Bank loans and overdrafts	19,941	-
Trade creditors	4,513	562
Taxation and social security	9,183	5,653
Other creditors	22,192	29,867
	55,829	36,082

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2017 £	2016 £
19	Ordinary	1.00	19	19

8. RESERVES

	Retained earnings £
At 1 August 2016	(7,602)
Deficit for the year	(4,032)
At 31 July 2017	(11,634)

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9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

As at 31st July 2017 there was an outstanding loan balance due to the director Mr J Brown of £17,768 (2016 :- £22,779.)

The loan is interest free and there are no fixed repayment terms.

10. RELATED PARTY DISCLOSURES

As at 31st July 2017 there was an outstanding loan balance of £12,667 due from The Long Dog Boutique Ltd a company in which both J Brown and T Reid are directors and shareholders

The loan is interest free and there are no fixed repayment terms.

11. ULTIMATE CONTROLLING PARTY

The controlling party is J J Brown.

12. FIRST YEAR ADOPTION

The Company has transitioned to FRS 102 from previously being prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective from 1st January) as at 20 July 2015.

Reconciliation of equity
No transitional adjustments were required

Reconciliation of profit or loss for the year
No transitional adjustments were required

REPORT OF THE ACCOUNTANTS TO THE DIRECTOR OF THREE AND NINE LTD

The following reproduces the text of the report prepared for the director 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 Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

As described on the Statement of Financial Position you are responsible for the preparation of the financial statements for the year ended 31 July 2017 set out on pages three to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Acumen Accountants and Advisors Limited
Bankhead Drive
City South Office Park
Portlethen
Aberdeenshire
AB12 4XX

27 April 2018

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.