

**3S CONVENIENCE STORE LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**3S CONVENIENCE STORE LTD**  
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**3S CONVENIENCE STORE LTD**  
**Balance Sheet**  
**As At 30 April 2025**

Registered number: 10127243

	Notes	2025		2024	
		£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Assets	4		72,086		72,086
Tangible Assets	5		197,953		218,525
			270,039		290,611
<b>CURRENT ASSETS</b>					
Stocks	6	865,000		1,065,000	
Debtors	7	493,242		607,630	
Cash at bank and in hand		2,814		16,838	
		1,361,056		1,689,468	
<b>Creditors: Amounts Falling Due Within One Year</b>	8	(950,394 )		(1,330,261 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			410,662		359,207
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			680,701		649,818
<b>Creditors: Amounts Falling Due After More Than One Year</b>	9		(428,433 )		(437,828 )
<b>NET ASSETS</b>			252,268		211,990
<b>CAPITAL AND RESERVES</b>					
Called up share capital	10		200		200
Profit and Loss Account			252,068		211,790
			252,268		211,990
<b>SHAREHOLDERS' FUNDS</b>			252,268		211,990

**3S CONVENIENCE STORE LTD**  
**Balance Sheet (continued)**  
**As At 30 April 2025**

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For the year ending 30 April 2025 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 directors acknowledge their 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Sunthar Kailasanathan

Director

19th November 2025

The notes on pages 3 to 5 form part of these financial statements.

**3S CONVENIENCE STORE LTD**  
**Notes to the Financial Statements**  
**For The Year Ended 30 April 2025**

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**1. General Information**

3S CONVENIENCE STORE LTD is a private company, limited by shares, incorporated in England & Wales, registered number 10127243 . The registered office is 95 John Street, Abercwmboi, Aberdare, CF44 6BN.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

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

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Intangible Fixed Assets and Amortisation - Goodwill**

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to the profit and loss account over its estimated economic life of .... years.

**2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	Reducing Balance 15%
Fixtures & Fittings	Reducing Balance 15%

**2.5. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**2.6. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

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**3S CONVENIENCE STORE LTD**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2025**

**2.6. Taxation - continued**

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 20 (2024: 74)

**4. Intangible Assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
As at 1 May 2024	94,025
As at 30 April 2025	94,025
<b>Amortisation</b>	
As at 1 May 2024	21,939
As at 30 April 2025	21,939
<b>Net Book Value</b>	
As at 30 April 2025	72,086
As at 1 May 2024	72,086

**5. Tangible Assets**

	<b>Motor Vehicles</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 May 2024	132,364	199,700	332,064
Additions	-	14,360	14,360
As at 30 April 2025	132,364	214,060	346,424
<b>Depreciation</b>			
As at 1 May 2024	42,855	70,684	113,539
Provided during the period	13,426	21,506	34,932
As at 30 April 2025	56,281	92,190	148,471
<b>Net Book Value</b>			
As at 30 April 2025	76,083	121,870	197,953
As at 1 May 2024	89,509	129,016	218,525

**6. Stocks**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Finished goods	865,000	1,065,000

**3S CONVENIENCE STORE LTD**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2025**

**7. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	493,242	607,630

**8. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	107,875	63,580
Bank loans and overdrafts	29,244	40,817
Corporation tax	36,896	20,555
Other taxes and social security	11,268	9,526
VAT	28,299	25,386
Net wages	6,187	8,266
Other creditors	601,485	605,460
Directors' loan accounts	129,140	556,671
	<u>950,394</u>	<u>1,330,261</u>

**9. Creditors: Amounts Falling Due After More Than One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Loan - Funding Circle	208,815	132,048
Arkle Finance Lease	9,731	18,508
Bibby Leasing Limited	9,205	16,056
Kingsway Asset Finance Ltd	29,444	47,240
LDF Finance Limited	-	752
MBFIN Lease	(1,513)	9,760
NCF Finance Lease	147,935	193,830
Propel Finance PLC	14,540	19,634
Armada Asset Finance	10,276	-
	<u>428,433</u>	<u>437,828</u>

**10. Share Capital**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	<u>200</u>	<u>200</u>

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.