

# Tigger Investments Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 October 2015

R & A Accountancy Services (Lines) Ltd  
Accountants  
3 Fountain Court  
Market Place  
Epworth  
Doncaster  
South Yorkshire  
DN9 1EG

**Tigger Investments Ltd**  
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory  
Accounts of  
Tigger Investments Ltd  
for the Year Ended 31 October 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Tigger Investments Ltd for the year ended 31 October 2015 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Financial Accountants, we are subject to its ethical and other professional requirements.

This report is made solely to the Board of Directors of Tigger Investments Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Tigger Investments Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the Institute of Financial Accountants. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tigger Investments Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Tigger Investments Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Tigger Investments Ltd. You consider that Tigger Investments Ltd 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 accounts of Tigger Investments Ltd. 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 accounts.

.....

R & A Accountancy Services (Lincs) Ltd  
Accountants  
3 Fountain Court  
Market Place  
Epworth  
Doncaster  
South Yorkshire  
DN9 1EG  
28 January 2016

**Tigger Investments Ltd**  
**(Registration number: 05582709)**  
**Abbreviated Balance Sheet at 31 October 2015**

	Note	2015 £	2014 £
<b>Fixed assets</b>			
Intangible fixed assets		11,943	-
Tangible fixed assets		<u>13,927</u>	<u>12,319</u>
		<u>25,870</u>	<u>12,319</u>
<b>Current assets</b>			
Debtors		46,143	1,470
Cash at bank and in hand		<u>5,283</u>	<u>38</u>
		51,426	1,508
Creditors: Amounts falling due within one year		<u>(64,459)</u>	<u>(11,151)</u>
Net current liabilities		<u>(13,033)</u>	<u>(9,643)</u>
Total assets less current liabilities		12,837	2,676
Provisions for liabilities		<u>(1,561)</u>	<u>(2,464)</u>
Net assets		<u>11,276</u>	<u>212</u>
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	200	200
Profit and loss account		<u>11,076</u>	<u>12</u>
Shareholders' funds		<u>11,276</u>	<u>212</u>

For the year ending 31 October 2015 the company was entitled to exemption 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 in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 28 January 2016 and signed on its behalf by:

.....  
Amanda Elizabeth Lythe  
Director

The notes on pages 4 to 5 form an integral part of these financial statements.

**Tigger Investments Ltd**  
**(Registration number: 05582709)**  
**Abbreviated Balance Sheet at 31 October 2015**  
**..... continued**

.....  
Mr Antony Keith Stokes  
Director

The notes on pages 4 to 5 form an integral part of these financial statements.

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**Tigger Investments Ltd**  
**Notes to the Abbreviated Accounts for the Year Ended 31 October 2015**  
*..... continued*

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

**Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Goodwill**

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

**Amortisation**

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Amortisation method and rate</b>
Intellectual Property Rights	3 years straight line

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant & Machinery	25% Reducing balance

**Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**Tigger Investments Ltd**  
**Notes to the Abbreviated Accounts for the Year Ended 31 October 2015**  
..... *continued*

**2 Fixed assets**

	<b>Intangible assets £</b>	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 November 2014	-	16,426	16,426
Additions	<u>17,915</u>	<u>6,255</u>	<u>24,170</u>
At 31 October 2015	<u>17,915</u>	<u>22,681</u>	<u>40,596</u>
<b>Depreciation</b>			
At 1 November 2014	-	4,107	4,107
Charge for the year	<u>5,972</u>	<u>4,647</u>	<u>10,619</u>
At 31 October 2015	<u>5,972</u>	<u>8,754</u>	<u>14,726</u>
<b>Net book value</b>			
At 31 October 2015	<u><u>11,943</u></u>	<u><u>13,927</u></u>	<u><u>25,870</u></u>
At 31 October 2014	<u><u>-</u></u>	<u><u>12,319</u></u>	<u><u>12,319</u></u>

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2015</b>		<b>2014</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary Shares of £1 each	200	200	200	200
	<u><u>200</u></u>	<u><u>200</u></u>	<u><u>200</u></u>	<u><u>200</u></u>

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