

**Registered Number 05582709**

**TIGGER INVESTMENTS LIMITED**

**Abbreviated Accounts**

**31 October 2016**

## Abbreviated Balance Sheet as at 31 October 2016

	Notes	2016 £	2015 £
<b>Fixed assets</b>			
Intangible assets	2	5,971	11,943
Tangible assets	3	18,043	13,927
		<u>24,014</u>	<u>25,870</u>
<b>Current assets</b>			
Debtors		99,561	46,143
Cash at bank and in hand		-	5,283
		<u>99,561</u>	<u>51,426</u>
<b>Creditors: amounts falling due within one year</b>		<u>(108,547)</u>	<u>(64,459)</u>
<b>Net current assets (liabilities)</b>		<u>(8,986)</u>	<u>(13,033)</u>
<b>Total assets less current liabilities</b>		<u>15,028</u>	<u>12,837</u>
<b>Provisions for liabilities</b>		<u>(3,609)</u>	<u>(1,561)</u>
<b>Total net assets (liabilities)</b>		<u>11,419</u>	<u>11,276</u>
<b>Capital and reserves</b>			
Called up share capital	4	200	200
Profit and loss account		11,219	11,076
<b>Shareholders' funds</b>		<u>11,419</u>	<u>11,276</u>

- For the year ending 31 October 2016 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 21 July 2017

And signed on their behalf by:

**A K Stokes, Director**

**A E Lythe, Director**

**Notes to the Abbreviated Accounts for the period ended 31 October 2016****1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Turnover policy**

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

**Tangible assets depreciation policy**

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 :

Asset class, depreciation method and rate :

Plant and Machinery, 25% Reducing balance.

Fixtures and Fittings, 25% Reducing balance.

**Intangible assets amortisation policy**

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 :

Asset class, amortisation method and rate :

Intellectual property rights, 3 years straight line.

**Other accounting policies****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.

**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.

## 2 Intangible fixed assets

	£
<b>Cost</b>	
At 1 November 2015	17,915
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 October 2016	<u>17,915</u>
<b>Amortisation</b>	
At 1 November 2015	5,972
Charge for the year	5,972
On disposals	-
At 31 October 2016	<u>11,944</u>
<b>Net book values</b>	
At 31 October 2016	<u>5,971</u>
At 31 October 2015	<u>11,943</u>

## 3 Tangible fixed assets

	£
<b>Cost</b>	
At 1 November 2015	22,681
Additions	10,131
Disposals	-
Revaluations	-
Transfers	-
At 31 October 2016	<u>32,812</u>
<b>Depreciation</b>	
At 1 November 2015	8,754
Charge for the year	6,015
On disposals	-
At 31 October 2016	<u>14,769</u>
<b>Net book values</b>	
At 31 October 2016	<u>18,043</u>
At 31 October 2015	<u>13,927</u>

## 4 Called Up Share Capital

Allotted, called up and fully paid:

	2016	2015
	£	£
200 Ordinary shares of £1 each	200	200

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the Companies Act 2006.