

# Tyger Limited

Annual Report and Unaudited Financial Statements  
for the Year Ended 31 July 2018

MMO Limited  
Chartered Accountants  
Wellesley House  
204 London Road  
Waterlooville  
Hampshire  
PO7 7AN

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited  
Statutory Accounts of  
Tyger Limited  
for the Year Ended 31 July 2018**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Tyger Limited for the year ended 31 July 2018 as set out on pages 2 to 7 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Tyger Limited, 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 Tyger Limited and state those matters that we have agreed to state to the Board of Directors of Tyger Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tyger Limited and its Board of Directors as a body for our work or for this report.

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

.....  
MMO Limited  
Chartered Accountants  
Wellesley House  
204 London Road  
Waterlooville  
Hampshire  
PO7 7AN

3 April 2019

# Tyger Limited

(Registration number: 06640841)

## Balance Sheet as at 31 July 2018

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	154,623	154,623
<b>Creditors: Amounts falling due within one year</b>	<u>6</u>	<u>(128,257)</u>	<u>(121,601)</u>
<b>Total assets less current liabilities</b>		26,366	33,022
<b>Creditors: Amounts falling due after more than one year</b>	<u>6</u>	<u>(35,387)</u>	<u>(41,454)</u>
<b>Net liabilities</b>		<u>(9,021)</u>	<u>(8,432)</u>
<b>Capital and reserves</b>			
Called up share capital	<u>5</u>	10,000	10,000
Profit and loss account		<u>(19,021)</u>	<u>(18,432)</u>
<b>Total equity</b>		<u>(9,021)</u>	<u>(8,432)</u>

For the financial year ending 31 July 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 29 March 2019 and signed on its behalf by:

.....

Mrs Suzanne Merrett  
Director

The notes on pages 3 to 7 form an integral part of these financial statements.

# **Tyger Limited**

## **Notes to the Financial Statements for the Year Ended 31 July 2018**

### **1 General information**

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Wellesley House  
204 London Road  
Waterlooville  
Hampshire  
PO7 7AN  
United Kingdom

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### **Tangible assets**

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Property	nil

# Tyger Limited

## Notes to the Financial Statements for the Year Ended 31 July 2018

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, analysed by category was as follows:

	2018 No.	2017 No.
Administration and support	-	1

# Tyger Limited

## Notes to the Financial Statements for the Year Ended 31 July 2018

### 4 Tangible assets

	Land and buildings £	Total £
<b>Cost or valuation</b>		
At 1 August 2017	154,623	154,623
At 31 July 2018	154,623	154,623
<b>Depreciation</b>		
<b>Carrying amount</b>		
At 31 July 2018	154,623	154,623
At 31 July 2017	154,623	154,623

Included within the net book value of land and buildings above is £154,623 (2017 - £154,623) in respect of freehold land and buildings.

### 5 Share capital

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

	2018		2017	
	No.	£	No.	£
Ordinary of £10 each	1,000	10,000	1,000	10,000

# Tyger Limited

## Notes to the Financial Statements for the Year Ended 31 July 2018

### 6 Creditors

#### Creditors: amounts falling due within one year

	Note	2018 £	2017 £
<b>Due within one year</b>			
Bank loans and overdrafts	<u>7</u>	6,067	6,067
Accruals and deferred income		1,500	1,500
Other creditors		<u>120,690</u>	<u>114,034</u>
		<u>128,257</u>	<u>121,601</u>

#### Creditors: amounts falling due after more than one year

	Note	2018 £	2017 £
<b>Due after one year</b>			
Loans and borrowings	<u>7</u>	<u>35,387</u>	<u>41,454</u>

### 7 Loans and borrowings

	2018 £	2017 £
<b>Non-current loans and borrowings</b>		
Other borrowings	<u>35,387</u>	<u>41,454</u>

	2018 £	2017 £
<b>Current loans and borrowings</b>		
Other borrowings	<u>6,067</u>	<u>6,067</u>

### 8 Related party transactions

#### Transactions with directors

	At 1 August 2017 £	Repayments by director £	At 31 July 2018 £
<b>2018</b>			
<b>Mrs Suzanne Merrett</b>			
Undated, unsecured and interest free directors loan account which is repayable on demand	(114,034)	(6,656)	(120,690)

# Tyger Limited

## Notes to the Financial Statements for the Year Ended 31 July 2018

	At 1 August 2016 £	Repayments by director £	At 31 July 2017 £
<b>2017</b>			
<b>Mrs Suzanne Merrett</b>			
Undated, unsecured and interest free directors loan account which is repayable on demand	(107,116)	(6,918)	(114,034)

### Other transactions with directors

The directors loan account is undated, unsecured, interest free and has no fixed date for repayment.

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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.