

**TIGER ENTERPRISES LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Tiger Enterprises Limited
Contents

| | Page |
|-----------------------------------|-------------|
| Balance Sheet | 1 |
| Notes to the Financial Statements | 2—3 |

Tiger Enterprises Limited
Balance Sheet
As At 30 September 2024

Registered number: 03448051

| | | 2024 | | 2023 | |
|---|-------|----------|-------|----------|-------|
| | Notes | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Tangible Assets | 4 | | 59 | | 73 |
| | | | | | |
| | | | 59 | | 73 |
| CURRENT ASSETS | | | | | |
| Debtors | 5 | - | | 337 | |
| Cash at bank and in hand | | 15,128 | | 16,807 | |
| | | | | | |
| | | 15,128 | | 17,144 | |
| Creditors: Amounts Falling Due Within One Year | | | | | |
| | 6 | (5,462) | | (8,493) | |
| NET CURRENT ASSETS (LIABILITIES) | | | | | |
| | | | 9,666 | | 8,651 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | | 9,725 | | 8,724 |
| NET ASSETS | | | | | |
| | | | 9,725 | | 8,724 |
| CAPITAL AND RESERVES | | | | | |
| Called up share capital | 7 | | 100 | | 100 |
| Profit and Loss Account | | | 9,625 | | 8,624 |
| SHAREHOLDERS' FUNDS | | | | | |
| | | | 9,725 | | 8,724 |

For the year ending 30 September 2024 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

Mrs Kwan Yuen
Chu Chan

Director
24/06/2025

Tiger Enterprises Limited
Notes to the Financial Statements
For The Year Ended 30 September 2024

1. General Information

Tiger Enterprises Limited is a private company, limited by shares, incorporated in England & Wales, registered number 03448051. The registered office is 4 Bond Terrace, Wakefield, West Yorkshire, WF1 2HW.

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.

2.3. 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:

| | |
|--------------------|------------|
| Computer Equipment | 20% on NBV |
|--------------------|------------|

2.4. 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.

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

Tiger Enterprises Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2024

4. Tangible Assets

| | Computer Equipment £ |
|----------------------------|-------------------------------------|
| Cost | |
| As at 1 October 2023 | 1,189 |
| As at 30 September 2024 | 1,189 |
| Depreciation | |
| As at 1 October 2023 | 1,116 |
| Provided during the period | 14 |
| As at 30 September 2024 | 1,130 |
| Net Book Value | |
| As at 30 September 2024 | 59 |
| As at 1 October 2023 | 73 |

5. Debtors

| | 2024 £ | 2023 £ |
|--------------------------------|-------------------|-------------------|
| Due within one year | | |
| Prepayments and accrued income | - | 337 |

6. Creditors: Amounts Falling Due Within One Year

| | 2024 £ | 2023 £ |
|---------------------------------|-------------------|-------------------|
| Trade creditors | 24 | 24 |
| Corporation tax | 1,937 | 765 |
| Other taxes and social security | 133 | - |
| Accruals and deferred income | 2,500 | 2,508 |
| Directors' loan accounts | 868 | 5,196 |
| | 5,462 | 8,493 |

7. Share Capital

| | 2024 £ | 2023 £ |
|------------------------------------|-------------------|-------------------|
| Allotted, Called up and fully paid | 100 | 100 |

