

**TIGERS INTERNATIONAL ASSOCIATION - TIA  
DIRECTOR'S REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

Roy & Co  
Chartered Certified Accountants  
139 Wilbraham Road  
Fallowfield  
Manchester  
M14 7DS

# **TIGERS INTERNATIONAL ASSOCIATION - TIA**

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**TIGERS INTERNATIONAL ASSOCIATION - TIA**  
**Company Information**  
**For The Year Ended 30 June 2023**

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<b>Director</b>	Mr Monsur Ahmed
<b>Company Number</b>	8092503
<b>Registered Office</b>	259 FEATHERSTALL ROAD NORTH OLDHAM LANCASHIRE OL1 2NJ
<b>Accountants</b>	Roy & Co Chartered Certified Accountants 139 Wilbraham Road Fallowfield Manchester M14 7DS

**TIGERS INTERNATIONAL ASSOCIATION - TIA**  
**Company No. 8092503**  
**Director's Report For The Year Ended 30 June 2023**

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The director presents his report and the financial statements for the year ended 30 June 2023.

**Directors**

The directors who held office during the year were as follows:

Mr Monsur Ahmed

**Statement of Director's Responsibilities**

The director is responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

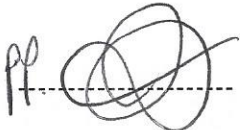
The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Small Company Rules**

This report has 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.

On behalf of the board



Mr Monsur Ahmed

Director

29 April 2024

**TIGERS INTERNATIONAL ASSOCIATION - TIA**  
**Accountant's Report**  
**For The Year Ended 30 June 2023**

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In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 30 June 2023 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

Signed

  
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29 April 2024

Roy & Co  
Chartered Certified Accountants  
139 Wilbraham Road  
Fallowfield  
Manchester  
M14 7DS

**TIGERS INTERNATIONAL ASSOCIATION - TIA**  
**Profit and Loss Account**  
**For The Year Ended 30 June 2023**

	Notes	2023 £	2022 £
<b>TURNOVER</b>		53,787	57,069
Cost of sales		-	-
<b>GROSS PROFIT</b>		53,787	57,069
Distribution costs		(13,815)	(14,888)
Administrative expenses		(33,868)	(51,705)
<b>OPERATING PROFIT/(LOSS) AND PROFIT/(LOSS) FOR THE FINANCIAL YEAR</b>		6,104	(9,524)

The notes on pages 6 to 7 form part of these financial statements.



**TIGERS INTERNATIONAL ASSOCIATION - TIA**  
**Balance Sheet**  
**As At 30 June 2023**

		2023	2022
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible Assets	4	2,229	2,599
		2,229	2,599
<b>CURRENT ASSETS</b>			
Debtors	5	-	8,288
Cash at bank and in hand		7,846	1,372
		7,846	9,660
<b>Creditors: Amounts Falling Due Within One Year</b>	6	6,186	(2,102)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		14,032	7,558
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		16,261	10,157
<b>Creditors: Amounts Falling Due After More Than One Year</b>	7	(20,229)	(20,229)
<b>NET LIABILITIES</b>		(3,968)	(10,072)
Profit and Loss Account		(3,968)	(10,072)
<b>SHAREHOLDERS' FUNDS</b>		(3,968)	(10,072)

For the year ending 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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.

On behalf of the board



Mr Monsur Ahmed

Director

29 April 2024

The notes on pages 6 to 7 form part of these financial statements.

**TIGERS INTERNATIONAL ASSOCIATION - TIA**  
**Notes to the Financial Statements**  
**For The Year Ended 30 June 2023**

**1. General Information**

TIGERS INTERNATIONAL ASSOCIATION - TIA is a private company, limited by shares, incorporated in England & Wales, registered number 8092503. The registered office is 259 FEATHERSTALL ROAD NORTH, OLDHAM, LANCASHIRE, OL1 2NJ.

**2. Accounting Policies**

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

The financial statements are prepared under the historical cost convention and in accordance with the FRS 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. 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	0
Fixtures & Fittings	15%

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 4 (2022: 4)

**4. Tangible Assets**

	<b>Fixtures &amp; Fittings</b>
	<b>£</b>
<b>Cost</b>	
As at 1 July 2022	9,099
As at 30 June 2023	9,099
<b>Depreciation</b>	
As at 1 July 2022	6,500
Provided during the period	370
As at 30 June 2023	6,870
<b>Net Book Value</b>	
As at 30 June 2023	2,229
As at 1 July 2022	2,599



**TIGERS INTERNATIONAL ASSOCIATION - TIA**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2023**

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**5. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Salary & Wages - Debtors	-	8,288
	<u>          </u>	<u>          </u>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	(6,186)	2,102
	<u>          </u>	<u>          </u>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Directors Loans (Long term liabilities - creditors > 1 year)	20,229	20,229
	<u>          </u>	<u>          </u>

**8. Share Capital**

**TIGERS INTERNATIONAL ASSOCIATION - TIA**  
**Trading Profit and Loss Account**  
**For The Year Ended 30 June 2023**

	<b>2023</b>		<b>2022</b>	
	£	£	£	£
<b>TURNOVER</b>				
Income Receivable		53,787		57,069
<b>GROSS PROFIT</b>		53,787		57,069
<b>Distribution Costs</b>				
Premises costs	12,133		8,519	
Administration and support costs	1,682		6,369	
		(13,815)		(14,888)
<b>Administrative Expenses</b>				
Wages and salaries	30,806		46,017	
Professional fees	2,692		3,231	
Depreciation of fixtures and fittings	370		458	
Sundry expenses	-		1,999	
		(33,868)		(51,705)
<b>OPERATING PROFIT/(LOSS) AND PROFIT/(LOSS) FOR THE FINANCIAL YEAR</b>		6,104		(9,524)