Registered number: 4726721

TIGGA SMILE LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2014

Lake & Co

Chartered Accountants

25A Kenton Park Parade
Kenton
Harrow
Middlesex
HA3 8DN

Tigga Smile Limited
Company No. 4726721
Abbreviated Balance Sheet 30 April 2014

	Notes	2014 £	2014 £	2013 £	2013 £
FIXED ASSETS					
Intangible assets	**2**		466,667		-
Tangible assets	**3**		32,961		-
			499,628		-
CURRENT ASSETS					
Stocks		5,000		-	
Debtors		-		100	
Cash at bank and in hand		12,709		-	
		17,709		100	
Creditors: Amounts Falling Due Within One Year		(408,474)		-	
NET CURRENT ASSETS (LIABILITIES)			(390,765)		100
TOTAL ASSETS LESS CURRENT LIABILITIES			108,863		100
NET ASSETS			108,863		100
CAPITAL AND RESERVES					
Called up share capital	**4**		100		100
Profit and Loss account			108,763		-
SHAREHOLDERS' FUNDS			108,863		100

For the year ending 30 April 2014 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 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 abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

On behalf of the board

Mr Samir Jagsi

24/06/2015

Tigga Smile Limited
Notes to the Abbreviated Accounts
For The Year Ended 30 April 2014

1 . Accounting Policies

1.1 . Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 . Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3 . Intangible Fixed Assets and Amortisation - Goodwill

Goodwill acquired during the year has been amortised to profit and loss account over its estimated economic life of 15 years.

1.4 . Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. 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:

Fixtures & Fittings	20% pa - straight line

1.5 . Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

1.6 . Deferred Taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

2 . Intangible Assets

	Total
Cost	**£**
As at 1 May 2013	500,000
As at 30 April 2014	500,000
Amortisation	
As at 1 May 2013	-
Provided during the period	33,333
As at 30 April 2014	33,333
Net Book Value	
As at 30 April 2014	466,667
As at 1 May 2013	500,000

Tigga Smile Limited
Notes to the Abbreviated Accounts (continued)
For The Year Ended 30 April 2014

3 . **Tangible Assets**

	Total
Cost	**£**
As at 1 May 2013	41,201
As at 30 April 2014	41,201
Depreciation	
As at 1 May 2013	-
Provided during the period	8,240
As at 30 April 2014	8,240
Net Book Value	
As at 30 April 2014	32,961
As at 1 May 2013	41,201

4 . **Share Capital**

	Value	Number	2014	2013
Allotted, called up and fully paid:	**£**		**£**	**£**
Ordinary shares	1.000	100	100	100

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.