Company registration number 11770310 (England and Wales)

TIAMAT AGRICULTURE LTD

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

PAGES FOR FILING WITH REGISTRAR

TIAMAT AGRICULTURE LTD

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TIAMAT AGRICULTURE LTD

BALANCE SHEET

AS AT 31 JANUARY 2026

	Notes	2026		2025	
		£	£	£	£
Fixed assets					
Investments	**4**		-		-
			-		-
Current assets					
Debtors	**5**	140		140	
Creditors: amounts falling due within one year	**6**	(549,710)		(545,770)	
Net current liabilities			(549,570)		(545,630)
Capital and reserves					
Called up share capital	**7**		10		10
Profit and loss reserves			(549,580)		(545,640)
Total equity			(549,570)		(545,630)

For the financial year ended 31 January 2026 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 of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

The financial statements were approved by the board of directors and authorised for issue on 26 October 2026 and are signed on its behalf by:

M J Sturgess
Director

Company registration number 11770310 (England and Wales)

1 Accounting policies

Company information

Tiamat Agriculture Ltd is a private company limited by shares incorporated in England and Wales. The registered office is Ibex House, Baker Street, Weybridge, Surrey, KT13 8AH.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources with the support of the parent company to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Fixed asset investments

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss .

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 Financial instruments

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

1 Accounting policies **(Continued)**

1.6 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2026 Number	2025 Number
Total	2	2

4 Fixed asset investments

	2026 £	2025 £
Investment in shares in subsidiary	50	50
Impairment in shares in subsidiary	(50)	(50)
	-	-

4 Fixed asset investments (Continued)

Movements in fixed asset investments

	Shares in subsidiaries £
Cost or valuation	
At 1 February 2025 & 31 January 2026	50
Impairment	
At 1 February 2025 & 31 January 2026	50
Carrying amount	
At 31 January 2026	-
At 31 January 2025	-

5 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Other debtors	140	140

6 Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	780	780
Amounts owed to group undertakings	547,180	543,240
Other creditors	1,750	1,750
	549,710	545,770

7 Called up share capital

	2026 Number	2025 Number	2026 £	2025 £
Ordinary share capital				
Issued and fully paid				
Ordinary Shares of 0.001p each	1,000,000	1,000,000	10	10

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.