

Unaudited Financial Statements
for the Period
1 January 2024 to 30 November 2024
for
Tilvin Investments Ltd

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for the Period 1 January 2024 to 30 November 2024

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Tilvin Investments Ltd
Company Information
for the Period 1 January 2024 to 30 November 2024

DIRECTOR: Mr A D Brookes

REGISTERED OFFICE: 15 Newland
Lincoln
Lincolnshire
LN1 1XG

REGISTERED NUMBER: 14422708 (England and Wales)

ACCOUNTANTS: Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Tilvin Investments Ltd

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Tilvin Investments Ltd for the period ended 30 November 2024 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the related notes 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Tilvin Investments Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Tilvin Investments Ltd and state those matters that we have agreed to state to the director of Tilvin Investments Ltd in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tilvin Investments Ltd and its director for our work or for this report.

It is your duty to ensure that Tilvin Investments Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Tilvin Investments Ltd. You consider that Tilvin Investments Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Tilvin Investments Ltd. 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 financial statements.

Wright Vigar Limited
Chartered Accountants & Business Advisers
15 Newland
Lincoln
Lincolnshire
LN1 1XG

19 February 2025

Balance Sheet
30 November 2024

	Notes	2024 £	£	2023 £	£
FIXED ASSETS					
Tangible assets	4		25,263		-
Investments	5		<u>500</u>		<u>500</u>
			25,763		500
CURRENT ASSETS					
Debtors	6	40,500		500	
Cash at bank		<u>901</u>		<u>-</u>	
		41,401		500	
CREDITORS					
Amounts falling due within one year	7	<u>68,717</u>		<u>500</u>	
NET CURRENT LIABILITIES			(27,316)		-
TOTAL ASSETS LESS CURRENT LIABILITIES			(1,553)		500
PROVISIONS FOR LIABILITIES			4,800		-
NET (LIABILITIES)/ASSETS			<u>(6,353)</u>		<u>500</u>
CAPITAL AND RESERVES					
Called up share capital			500		500
Retained earnings			<u>(6,853)</u>		<u>-</u>
SHAREHOLDERS' FUNDS			<u>(6,353)</u>		<u>500</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 November 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 November 2024 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 19 February 2025 and were signed by:

Mr A D Brookes - Director

Notes to the Financial Statements
for the Period 1 January 2024 to 30 November 2024

1. STATUTORY INFORMATION

Tilvin Investments Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The director is confident that the company is a viable going concern entity and has the support of its group companies.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on reducing balance

Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was NIL (2023 - NIL).

Notes to the Financial Statements - continued
for the Period 1 January 2024 to 30 November 2024

4. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
Additions	30,342
At 30 November 2024	<u>30,342</u>
DEPRECIATION	
Charge for period	5,079
At 30 November 2024	<u>5,079</u>
NET BOOK VALUE	
At 30 November 2024	<u>25,263</u>

5. FIXED ASSET INVESTMENTS

	Other investments £
COST	
At 1 January 2024	
and 30 November 2024	<u>500</u>
NET BOOK VALUE	
At 30 November 2024	<u>500</u>
At 31 December 2023	<u>500</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Amounts owed by group undertakings	40,000	-
Other debtors	500	500
	<u>40,500</u>	<u>500</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Amounts owed to group undertakings	66,571	500
Taxation and social security	346	-
Other creditors	1,800	-
	<u>68,717</u>	<u>500</u>

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.