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Registered Number 00730367

TIFERETH INVESTMENTS LIMITED

Abbreviated Accounts

31 March 2016

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### TIFERETH INVESTMENTS LIMITED

Registered Number 00730367

#### Abbreviated Balance Sheet as at 31 March 2016

	Notes	2016	2015
		£	£
<b>Current assets</b>			
Debtors		1,539,694	1,551,156
Cash at bank and in hand		12,745	1,085
		<u>1,552,439</u>	<u>1,552,241</u>
<b>Creditors: amounts falling due within one year</b>		(411,132)	(381,042)
<b>Net current assets (liabilities)</b>		<u>1,141,307</u>	<u>1,171,199</u>
<b>Total assets less current liabilities</b>		<u>1,141,307</u>	<u>1,171,199</u>
<b>Total net assets (liabilities)</b>		<u>1,141,307</u>	<u>1,171,199</u>
<b>Capital and reserves</b>			
Called up share capital	2	100	100
Other reserves		1,034,801	1,034,801
Profit and loss account		106,406	136,298
<b>Shareholders' funds</b>		<u>1,141,307</u>	<u>1,171,199</u>

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- For the year ending 31 March 2016 the company was entitled to exemption 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 in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 21 September 2016

And signed on their behalf by:

**HEINRICH FELDMAN, Director**

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**TIFERETH INVESTMENTS LIMITED**

**Registered Number 00730367**

**Notes to the Abbreviated Accounts for the period ended 31 March 2016**

### 1 Accounting Policies

#### **Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

#### **Turnover policy**

The income of the company is solely derived from management services provided.

#### **Other accounting policies**

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

### 2 Called Up Share Capital

Allotted, called up and fully paid:

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100 Ordinary shares of £1 each

2016	2015
£	£
100	100

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