

Company Registration No. 06435710 (England and Wales)

THE GREEN TOY COMPANY LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JULY 2020
PAGES FOR FILING WITH REGISTRAR

THE GREEN TOY COMPANY LIMITED

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THE GREEN TOY COMPANY LIMITED

BALANCE SHEET

AS AT 31 JULY 2020

		2020		2019	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3	131,291		144,872	
Investments	4	24,734		24,734	
		<u>156,025</u>		<u>169,606</u>	
Current assets					
Debtors	5	60,344	-		
Cash at bank and in hand		882,962	882,962		
		<u>943,306</u>	<u>882,962</u>		
Creditors: amounts falling due within one year	6	<u>(5,293)</u>	<u>(9,274)</u>		
Net current assets		<u>938,013</u>		<u>873,688</u>	
Total assets less current liabilities		<u>1,094,038</u>		<u>1,043,294</u>	
Capital and reserves					
Called up share capital		24,734	24,734		
Profit and loss reserves		1,069,304	1,018,560		
Total equity		<u>1,094,038</u>	<u>1,043,294</u>		

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

For the financial period ended 31 July 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

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

The financial statements were approved and signed by the director and authorised for issue on 30 July 2021

AC Townley
Director

Company Registration No. 06435710

THE GREEN TOY COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 JULY 2020

1 Accounting policies

Company information

The Green Toy Company Limited is a private company limited by shares incorporated in England and Wales. The registered office is The Melting Pot, Todmorden, Lancashire, United Kingdom, OL14 7BD.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Reporting period

[FRS 102 3.10 An entity shall present a complete set of financial statements (including comparative information as set out in paragraph 3.14) at least annually. When the end of an entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, the entity shall disclose the following: (a) that fact; (b) the reason for using a longer or shorter period; and (c) the fact that comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.]

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	5% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 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.

THE GREEN TOY COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 JULY 2020

1 Accounting policies

(Continued)

1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs.

Classification of financial liabilities

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 company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors loans from fellow group companies that are classified as debt, are initially recognised at transaction price.

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.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

2 Employees

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

	2020 Number	2019 Number
Total	-	-
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THE GREEN TOY COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 JULY 2020

3 Tangible fixed assets

	Land and buildings £
Cost	
At 1 February 2019 and 31 July 2020	181,088
Depreciation	
At 1 February 2019	36,216
Depreciation charged in the period	13,581
At 31 July 2020	49,797
Carrying amount	
At 31 July 2020	131,291
At 31 January 2019	144,872

4 Fixed asset investments

	2020 £	2019 £
Shares in group undertakings and participating interests	24,734	24,734

Movements in fixed asset investments

	Shares in group undertakings £
Cost or valuation	
At 1 February 2019 & 31 July 2020	24,734
Carrying amount	
At 31 July 2020	24,734
At 31 January 2019	24,734

5 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Amounts owed by group undertakings	57,344	-
Other debtors	3,000	-
	60,344	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 JULY 2020

6 Creditors: amounts falling due within one year

	2020	2019
	£	£
Amounts owed to group undertakings	-	4,656
Other creditors	5,293	4,618
	<u>5,293</u>	<u>9,274</u>
	<u><u>5,293</u></u>	<u><u>9,274</u></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.