

COMPANY REGISTRATION NUMBER: 07158698

The Jungle Play Centre Limited
Filleted Unaudited Financial Statements
30 September 2020

The Jungle Play Centre Limited

Financial Statements

Year Ended 30 September 2020

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The Jungle Play Centre Limited

Statement of Financial Position

30 September 2020

		2020		2019
	Note	£	£	£
Fixed Assets				
Tangible assets	5		25,838	34,184
Current Assets				
Stocks		1,591		2,468
Debtors	6	33,655		3,791
Cash at bank and in hand		1,350		7,444
		36,596		13,703
Creditors: amounts falling due within one year	7	16,627		18,877
Net Current Assets/(Liabilities)			19,969	(5,174)
Total Assets Less Current Liabilities			45,807	29,010
Creditors: amounts falling due after more than one year	8		25,000	—
Net Assets			20,807	29,010
Capital and Reserves				
Called up share capital	9		2	2
Profit and loss account			20,805	29,008
Shareholders Funds			20,807	29,010

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 30 September 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

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

The Jungle Play Centre Limited
Statement of Financial Position *(continued)*

30 September 2020

These financial statements were approved by the board of directors and authorised for issue on 1 September 2021
, and are signed on behalf of the board by:

Mrs L Small

Director

Company registration number: 07158698

The Jungle Play Centre Limited

Notes to the Financial Statements

Year Ended 30 September 2020

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is The Jungle Play Centre Limited , Unit 4 Foxwood Road, Sheepbridge, Chesterfield, S41 9RF.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity. The directors consider the company to be a going concern as a result of their continuing support of it and the continuing support of other companies connected by common ownership.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Income tax

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax. Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date. Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date /here transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax. Deferred tax is measured on a discounted/an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold Property	-	15 Year SL
Plant & machinery	-	25% reducing balance
Fixtures & fittings	-	25% reducing balance
Motor vehicles	-	25% reducing balance

Equipment

- 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost. Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment. Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately. For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 16 (2019: 18).

5. Tangible assets

	Land and buildings £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost						
At 1 Oct 2019 and 30 Sep 2020	11,626	11,983	145,668	5,137	16,173	190,587
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Depreciation						
At 1 Oct 2019	7,750	5,798	129,100	4,527	9,228	156,403
Charge for the year	775	1,546	4,141	153	1,731	8,346
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At 30 Sep 2020	8,525	7,344	133,241	4,680	10,959	164,749
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Carrying amount						
At 30 Sep 2020	3,101	4,639	12,427	457	5,214	25,838
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At 30 Sep 2019	3,876	6,185	16,568	610	6,945	34,184
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6. Debtors

	2020 £	2019 £
Trade debtors	22,644	—
Other debtors	11,011	3,791
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	33,655	3,791
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7. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	1,676	6,245
Corporation tax	3,431	2,342
Social security and other taxes	—	9,342
Other creditors	11,520	948
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	16,627	18,877
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8. Creditors: amounts falling due after more than one year

	2020 £	2019 £
Bank loans and overdrafts	25,000	—
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9. Called up share capital**Issued, called up and fully paid**

	2020		2019	
	No.	£	No.	£
Ordinary shares of £ 1 each	2	2	2	2
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10. Director's advances, credits and guarantees

There are no director's advances, credits or guarantees requiring disclosure.

11. Controlling party

The company is a wholly owned subsidiary of Excellence in Childcare Group Limited.

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.