

COMPANY REGISTRATION NUMBER 06363306

**JUMBO JUNGLE LIMITED**

**UNAUDITED ABBREVIATED ACCOUNTS**

**31 August 2016**

**MURRAY AND LAMB**

Chartered Accountants

5 Royal Road

Stanley

Co. Durham

DH9 8AJ

**JUMBO JUNGLE LIMITED**  
**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE**  
**PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF**  
**JUMBO JUNGLE LIMITED**  
**YEAR ENDED 31 AUGUST 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Jumbo Jungle Limited for the year ended 31 August 2016 which comprise the Balance Sheet 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 at [icaew.com/regulations](http://icaew.com/regulations).

Our work has been undertaken in accordance with the requirements of Institute of Chartered Accountants in England and Wales (ICAEW) as detailed at [icaew.com/compilation](http://icaew.com/compilation).

MURRAY AND LAMB Chartered Accountants

5 Royal Road Stanley Co. Durham DH9 8AJ

16 May 2017

**JUMBO JUNGLE LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**31 August 2016**

|                                                                |          | 2016   | 2015   |
|----------------------------------------------------------------|----------|--------|--------|
|                                                                | Note     | £      | £      |
| <b>FIXED ASSETS</b>                                            | <b>2</b> |        |        |
| Tangible assets                                                |          | 83,983 | 58,243 |
| <b>CURRENT ASSETS</b>                                          |          |        |        |
| Stocks                                                         |          | 1,068  | 1,042  |
| Debtors                                                        |          | 3,184  | 5,664  |
| Cash at bank and in hand                                       |          | 49,313 | 37,550 |
|                                                                |          | 53,565 | 44,256 |
| <b>CREDITORS: Amounts falling due within one year</b>          |          | 41,400 | 42,574 |
| <b>NET CURRENT ASSETS</b>                                      |          | 12,165 | 1,682  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>                   |          | 96,148 | 59,925 |
| <b>CREDITORS: Amounts falling due after more than one year</b> |          | 22,747 | 8,850  |
| <b>PROVISIONS FOR LIABILITIES</b>                              |          | 9,915  | 4,681  |
|                                                                |          | 63,486 | 46,394 |
| <b>CAPITAL AND RESERVES</b>                                    |          |        |        |
| Called up equity share capital                                 | 3        | 2      | 2      |
| Profit and loss account                                        |          | 63,484 | 46,392 |
| <b>SHAREHOLDERS' FUNDS</b>                                     |          | 63,486 | 46,394 |

For the year ended 31 August 2016 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 accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 16 May 2017 .

Mr A Greener Director

Company Registration Number: 06363306

**JUMBO JUNGLE LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 AUGUST 2016**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Changes in accounting policies**

In preparing the financial statements for the current year, the company has adopted the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax. In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

**Fixed assets**

All fixed assets are initially recorded at cost.

**Depreciation**

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

Fixtures & Fittings-20% Reducing Balance

Motor Vehicles-25% Reducing Balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Hire purchase agreements**

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**Deferred taxation**

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, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

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.

**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. FIXED ASSETS

### Tangible Assets

£

#### COST

|                          |                |
|--------------------------|----------------|
| At 1 September 2015      | 95,143         |
| Additions                | 37,494         |
|                          | -----          |
| <b>At 31 August 2016</b> | <b>132,637</b> |
|                          | -----          |

#### DEPRECIATION

|                          |               |
|--------------------------|---------------|
| At 1 September 2015      | 36,900        |
| Charge for year          | 11,754        |
|                          | -----         |
| <b>At 31 August 2016</b> | <b>48,654</b> |
|                          | -----         |

#### NET BOOK VALUE

|                          |               |
|--------------------------|---------------|
| <b>At 31 August 2016</b> | <b>83,983</b> |
|                          | -----         |
| At 31 August 2015        | 58,243        |
|                          | -----         |

## 3. SHARE CAPITAL

### Allotted, called up and fully paid:

|                             | 2016 |   | 2015 |   |
|-----------------------------|------|---|------|---|
|                             | No.  | £ | No.  | £ |
| Ordinary shares of £ 1 each | 2    | 2 | 2    | 2 |

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