

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
FOR
THE JUNGLE GROUP LIMITED**

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FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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THE JUNGLE GROUP LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2024

DIRECTORS:

G W Ebbs
H Hassan
C D Turner
B P Leeves

SECRETARY:

G W Ebbs

REGISTERED OFFICE:

Harben House
Harben Parade
Finchley Road
London
NW3 6LH

REGISTERED NUMBER:

02861686 (England and Wales)

ACCOUNTANTS:

Xeinadin Swiss Cottage Limited
Harben House
Harben Parade
Finchley Road
LONDON
NW3 6LH

BALANCE SHEET
30 SEPTEMBER 2024

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets	4		118,169		177,527
Investments	5		512		512
			118,681		178,039
CURRENT ASSETS					
Debtors	6	871,448		693,742	
Cash at bank and in hand		343,513		579,934	
		1,214,961		1,273,676	
CREDITORS					
Amounts falling due within one year	7	501,030		435,487	
NET CURRENT ASSETS			713,931		838,189
TOTAL ASSETS LESS CURRENT LIABILITIES			832,612		1,016,228
CREDITORS					
Amounts falling due after more than one year	8		(26,392)		(59,613)
PROVISIONS FOR LIABILITIES			(7,616)		(16,689)
NET ASSETS			798,604		939,926
CAPITAL AND RESERVES					
Called up share capital	11		421		519
Share premium			90,071		90,071
Capital redemption reserve			2,161		2,063
Retained earnings			705,951		847,273
SHAREHOLDERS' FUNDS			798,604		939,926

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

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

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

**BALANCE SHEET - continued
30 SEPTEMBER 2024**

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 Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 27 June 2025 and were signed on its behalf by:

G W Ebbs - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

1. STATUTORY INFORMATION

The Jungle Group Limited 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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for the provision of services, net of discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from provision of services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all the following conditions are satisfied:

- i) the amount of revenue can be measured reliably;
- ii) it is probable that the company will receive the consideration due under the contract;
- iii) the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- iv) the costs incurred and the costs to complete the contract can be measured reliably.

Tangible fixed assets

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

Short leasehold	- Over the life of the lease
Improvements to property	- Over the life of the lease
Plant and machinery	- Straight line over 3 years and Straight line over 5 years
Fixtures and fittings	- Straight line over 3 to 10 years

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset to its working condition for its intended use, dismantling and restoration costs.

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised within the profit and loss account.

Investments in subsidiaries

Investment in the subsidiary company is held at cost less accumulated impairment losses.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

2. ACCOUNTING POLICIES - continued

Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

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 profit or loss.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an 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.

Debtors

Basic financial assets, including trade and other debtors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method.

Cash and cash equivalents

Cash includes cash in hand, deposits held with banks. Cash equivalents are highly liquid investments that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors

Basic financial liabilities, including trade and other creditor, loans from third parties and loans from related parties, are initially recognised at transaction price, unless the arrangement constitute a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Such instruments are subsequently carried at amortised cost using the effective interest method, less impairment.

Interest income

Interest income is recognised in profit or loss using the effective interest method.

Taxation

Taxation for the year comprises corporation tax and deferred tax. Tax is recognised in the Profit and Loss Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Corporation tax or deferred taxation assets and liabilities are not discounted.

Corporation 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 year 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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

2. ACCOUNTING POLICIES - continued

Leasing

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 24 (2023 - 23) .

4. TANGIBLE FIXED ASSETS

	Short leasehold £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 October 2023	15,724	280,903	1,260,965	245,782	1,803,374
Additions	-	-	16,974	5,729	22,703
Disposals	-	-	(3,569)	-	(3,569)
At 30 September 2024	<u>15,724</u>	<u>280,903</u>	<u>1,274,370</u>	<u>251,511</u>	<u>1,822,508</u>
DEPRECIATION					
At 1 October 2023	13,549	277,216	1,124,416	210,666	1,625,847
Charge for year	1,573	880	66,579	11,007	80,039
Eliminated on disposal	-	-	(1,547)	-	(1,547)
At 30 September 2024	<u>15,122</u>	<u>278,096</u>	<u>1,189,448</u>	<u>221,673</u>	<u>1,704,339</u>
NET BOOK VALUE					
At 30 September 2024	<u>602</u>	<u>2,807</u>	<u>84,922</u>	<u>29,838</u>	<u>118,169</u>
At 30 September 2023	<u>2,175</u>	<u>3,687</u>	<u>136,549</u>	<u>35,116</u>	<u>177,527</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

5. FIXED ASSET INVESTMENTS**COST**

At 1 October 2023
and 30 September 2024

NET BOOK VALUE

At 30 September 2024

At 30 September 2023

**Shares in
group
undertakings
£**

512

512

512

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	602,904	425,341
Other debtors	40,967	51,858
Prepayments and accrued income	<u>227,577</u>	<u>216,543</u>
	<u>871,448</u>	<u>693,742</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts	10,247	9,995
Hire purchase contracts (see note 9)	23,067	47,247
Trade creditors	230,955	94,408
Corporation Tax	9,775	6,124
Social security and other taxes	28,933	33,419
VAT	56,629	78,790
Other creditors	19,748	17,136
Directors' current accounts	-	20,000
Accruals and deferred income	<u>121,676</u>	<u>128,368</u>
	<u>501,030</u>	<u>435,487</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans - 1-2 years	10,488	10,249
Bank Loan 2-5 years	-	10,393
Hire purchase contracts (see note 9)	<u>15,904</u>	<u>38,971</u>
	<u>26,392</u>	<u>59,613</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

9. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2024	2023
	£	£
Gross obligations repayable:		
Within one year	27,281	55,929
Between one and five years	<u>18,761</u>	<u>46,042</u>
	<u>46,042</u>	<u>101,971</u>
Finance charges repayable:		
Within one year	4,214	8,682
Between one and five years	<u>2,857</u>	<u>7,071</u>
	<u>7,071</u>	<u>15,753</u>
Net obligations repayable:		
Within one year	23,067	47,247
Between one and five years	<u>15,904</u>	<u>38,971</u>
	<u>38,971</u>	<u>86,218</u>
	Non-cancellable operating leases	
	2024	2023
	£	£
Within one year	119,448	288,080
Between one and five years	<u>257,277</u>	<u>-</u>
	<u>376,725</u>	<u>288,080</u>

10. SECURED DEBTS

The following secured debts are included within creditors:

	2024	2023
	£	£
Hire purchase contracts	<u>38,971</u>	<u>86,218</u>

The hire purchase liabilities are secured on the associated fixed assets.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

11. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2024	2023
			£	£
321 (2023 - 412)	Ordinary "A"	£1	321	412
38 (2023 - 45)	Ordinary "B"	£1	38	45
62	Ordinary "C"	£1	62	62
			<u>421</u>	<u>519</u>

12. RELATED PARTY DISCLOSURES

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
THE JUNGLE GROUP LIMITED**

The following reproduces the text of the report prepared for the directors 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 Directors 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 The Jungle Group Limited for the year ended 30 September 2024 which comprise the Profit and Loss Account, 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 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 Board of Directors of The Jungle Group Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of The Jungle Group Limited and state those matters that we have agreed to state to the Board of Directors of The Jungle Group Limited, as a body, 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 The Jungle Group Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that The Jungle Group Limited 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 The Jungle Group Limited. You consider that The Jungle Group Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of The Jungle Group Limited. 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.

Xeinadin Swiss Cottage Limited
Harben House
Harben Parade
Finchley Road
LONDON
NW3 6LH

27 June 2025