

Company Registration No. 1433838 (England and Wales)

**JUNIOR PLAYTIME TOYS LTD (FORMERLY HUMATT LIMITED)**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 30 NOVEMBER 2005**



**JUNIOR PLAYTIME TOYS LTD (FORMERLY HUMATT LIMITED)**

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# **JUNIOR PLAYTIME TOYS LTD (FORMERLY HUMATT LIMITED)**

## **INDEPENDENT AUDITORS' REPORT TO JUNIOR PLAYTIME TOYS LTD (FORMERLY HUMATT LIMITED) UNDER SECTION 247B OF THE COMPANIES ACT 1985**

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We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of the company for the year ended 30 November 2005 prepared under section 226 of the Companies Act 1985.

This report is made solely to the company in accordance with Section 247B of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report on abbreviated accounts and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

### **Basis of audit opinion**

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

### **Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 4 are properly prepared in accordance with those provisions.



**Morley and Scott**

Chartered Accountants  
**Registered Auditor**

30.05.2006

St Andrew's House, 4400 Parkway  
Whiteley  
Hampshire  
PO15 7FJ

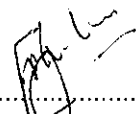
# JUNIOR PLAYTIME TOYS LTD (FORMERLY HUMATT LIMITED)

## ABBREVIATED BALANCE SHEET AS AT 30 NOVEMBER 2005

	Notes	2005 £	£	2004 £	£
<b>Fixed assets</b>					
Intangible assets	2		4,904		7,124
Tangible assets	2		-		1,626
Investments	2		100		100
			<u>5,004</u>		<u>8,850</u>
<b>Current assets</b>					
Stocks		-		32,874	
Debtors		55,566		130,097	
Cash at bank and in hand		209		19,970	
		<u>55,775</u>		<u>182,941</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(2,754)</u>		<u>(63,498)</u>	
<b>Net current assets</b>			<u>53,021</u>		<u>119,443</u>
<b>Total assets less current liabilities</b>			<u>58,025</u>		<u>128,293</u>
<b>Provisions for liabilities and charges</b>			-		(858)
			<u>58,025</u>		<u>127,435</u>
<b>Capital and reserves</b>					
Called up share capital	3		31,500		31,500
Profit and loss account			26,525		95,935
<b>Shareholders' funds</b>			<u>58,025</u>		<u>127,435</u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board on 30.05.2006

  
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E.D. Gardner  
Director

# **JUNIOR PLAYTIME TOYS LTD (FORMERLY HUMATT LIMITED)**

## **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2005**

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### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

#### **1.2 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable accounting standards, which have been applied consistently (except as otherwise stated).

#### **1.3 Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### **1.4 Trademarks & Copyrights**

Trademarks are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost over their estimated useful lives at a rate of 31% on the reducing balance basis.

#### **1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	12.5% on a reducing balance
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#### **1.6 Investments**

Fixed asset investments are stated at cost less provision for diminution in value.

#### **1.7 Stock**

Work in progress is valued at the lower of cost and net realisable value.

#### **1.8 Deferred taxation**

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance had not been discounted.

#### **1.9 Foreign currency translation**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

#### **1.10 Group accounts**

The financial statements present information about the company as an individual undertaking and not about its group. The company has not prepared group accounts as it is exempt from the requirement to do so by section 228 of the Companies Act 1985 as it is a subsidiary undertaking of Humatt Limited (formerly Junior Playtime Toys Limited).

# JUNIOR PLAYTIME TOYS LTD (FORMERLY HUMATT LIMITED)

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2005

### 2 Fixed assets

	Intangible assets £	Tangible assets £	Investments £	Total £
<b>Cost</b>				
At 1 December 2004 & at 30 November 2005	27,083	4,895	100	32,078
<b>Depreciation</b>				
At 1 December 2004	19,959	3,269	-	23,228
Charge for the year	2,220	1,626	-	3,846
At 30 November 2005	22,179	4,895	-	27,074
<b>Net book value</b>				
At 30 November 2005	4,904	-	100	5,004
At 30 November 2004	7,124	1,626	100	8,850

### Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies:

Company	Country of registration or incorporation	Shares held Class	%
<b>Subsidiary undertakings</b>			
Easter Island Company Limited	England	Ordinary	100.00

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Principal activity	Capital and reserves 2005 £	Profit for the year 2005 £
Easter Island Company Limited	Dormant company	100	-

Easter Island Company Limited is a dormant company.

### 3 Share capital

	2005 £	2004 £
<b>Authorised</b>		
100,000 Ordinary Shares of £1 each	100,000	100,000
<b>Allotted, called up and fully paid</b>		
31,500 Ordinary Shares of £1 each	31,500	31,500