Registered Number SC409667

EARTH TECH LPS LTD.

Abbreviated Accounts

31 October 2012

EARTH TECH LPS LTD. **Registered Number SC409667**

Abbreviated Balance Sheet as at 31 October 2012

	Notes	*2012*
		£
Fixed assets		
Intangible assets	2	8,000
Tangible assets	3	57,040
		65,040
Current assets		
Stocks		2,000
Debtors		154,173
Cash at bank and in hand		39,648
		195,821
Creditors: amounts falling due within one year	4	(135,442)
Net current assets (liabilities)		60,379
Total assets less current liabilities		125,419
Creditors: amounts falling due after more than one year	4	(25,113)
Provisions for liabilities		(9,691)
Total net assets (liabilities)		90,615
Capital and reserves		
Called up share capital	5	4
Profit and loss account		90,611
Shareholders' funds		90,615

- For the year ending 31 October 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 17 July 2013

And signed on their behalf by:
Lee Hirst, Director

Notes to the Abbreviated Accounts for the period ended 31 October 2012

1 Accounting Policies

Basis of measurement and preparation of accounts
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy
Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible assets depreciation policy
Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and equipment 20% straight line
Motor vehicles 25% straight line
Goodwill Over 5 Years

Other accounting policies
Stocks
Stock is valued at the lower of cost and net realisable value.

Deferred taxation
Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Leasing and hire purchase commitments
"Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term."

2 Intangible fixed assets

	£
Cost	
Additions	10,000
Disposals	-
Revaluations	-
Transfers	-
At 31 October 2012	10,000
Amortisation	

Charge for the year	2,000
On disposals	-
At 31 October 2012	2,000
Net book values	
At 31 October 2012	8,000

3 **Tangible fixed assets**

	£
Cost	
Additions	77,021
Disposals	(1,800)
Revaluations	-
Transfers	-
At 31 October 2012	75,221
Depreciation	
Charge for the year	18,181
On disposals	-
At 31 October 2012	18,181
Net book values	
At 31 October 2012	57,040

4 **Creditors**

	2012
	£
Secured Debts	40,232

5 **Called Up Share Capital**

Allotted, called up and fully paid:

	2012
	£
4 Ordinary shares of £1 each	4

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