REGISTERED NUMBER: SC489079 (Scotland)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2018

FOR

EARTHA CONSULTANCY LTD

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for the Year Ended 31 July 2018

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EARTHA CONSULTANCY LTD

COMPANY INFORMATION
for the Year Ended 31 July 2018

DIRECTOR:	Miss J Butler
REGISTERED OFFICE:	0/1 137 Ingram Street Glasgow G1 1DJ
REGISTERED NUMBER:	SC489079 (Scotland)
ACCOUNTANTS:	Kean Jarman & Company Chartered Accountants 27 Ingram Street Glasgow G1 1HA

BALANCE SHEET
31 July 2018

	Notes	31.7.18 £	£	31.7.17 £	£
FIXED ASSETS					
Tangible assets	3		253		337
CURRENT ASSETS					
Debtors	4	5,600		-	
Cash at bank		531		17	
		6,131		17	
CREDITORS					
Amounts falling due within one year	5	7,802		6,061	
NET CURRENT LIABILITIES			(1,671)		(6,044)
TOTAL ASSETS LESS CURRENT LIABILITIES			(1,418)		(5,707)
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			(1,419)		(5,708)
SHAREHOLDERS' FUNDS			(1,418)		(5,707)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 21 November 2018 and were signed by:

Miss J Butler - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 July 2018

1. STATUTORY INFORMATION

Eartha Consultancy Ltd is a private company, limited by shares , registered in Scotland. 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Computer equipment - 25% on reducing balance

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current 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.

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

3. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 August 2017 and 31 July 2018	600
DEPRECIATION	
At 1 August 2017	263
Charge for year	84
At 31 July 2018	347
NET BOOK VALUE	
At 31 July 2018	253
At 31 July 2017	337

continued...

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.18	31.7.17
	£	£
Trade debtors	5,600	-

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.18	31.7.17
	£	£
Tax	1,009	177
Directors' current accounts	6,793	5,884
	7,802	6,061

6. RELATED PARTY DISCLOSURES

The company director was owed £6,793 (2017-£5,884) in unpaid expenses at the year end. This was the maximum amount outstanding during the year.

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.