

Company Registration No. 07745907 (England and Wales)

THE GREEN EARTH APPEAL
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 JANUARY 2018
PAGES FOR FILING WITH REGISTRAR

THE GREEN EARTH APPEAL

COMPANY INFORMATION

Director	M Baker
Company number	07745907
Registered office	Hollinwood Business Centre Albert Street Oldham Lancashire OL8 3QL
Accountants	M J Goldman (Chartered Accountants) Hollinwood Business Centre Albert Street Oldham Lancashire OL8 3QL

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BALANCE SHEET

AS AT 29 JANUARY 2018

	Notes	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	3		1,953		1,836
Current assets					
Debtors	4	6,870		8,876	
Cash at bank and in hand		5,321		9,769	
		<u>12,191</u>		<u>18,645</u>	
Creditors: amounts falling due within one year	5	<u>(11,155)</u>		<u>(10,436)</u>	
Net current assets			1,036		8,209
Total assets less current liabilities			<u>2,989</u>		<u>10,045</u>
Provisions for liabilities			<u>(355)</u>		<u>-</u>
Net assets			<u>2,634</u>		<u>10,045</u>
Reserves					
Income and expenditure account			<u>2,634</u>		<u>10,045</u>

The director of the company has elected not to include a copy of the income and expenditure account within the financial statements.

For the financial year ended 29 January 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and signed by the director and authorised for issue on 29 October 2018

M Baker
Director

Company Registration No. 07745907

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 29 JANUARY 2018

1 Accounting policies

Company information

The Green Earth Appeal is a private company limited by guarantee incorporated in England and Wales. The registered office is Hollinwood Business Centre, Albert Street, Oldham, Lancashire, OL8 3QL.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, except for modification to a fair value basis where specified in the accounting policies below.

1.2 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% Straight Line
Computer equipment	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include debtors and cash, together with basic financial liabilities, including creditors, are initially recognised at transaction cost and not amortised as they are either receivable or payable within one year.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 JANUARY 2018

1 Accounting policies

(Continued)

1.6 Taxation

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.7 Revenue recognition

Revenue is recognised as earned when, and to the extent that, the company obtains the right to consideration in exchange for its performance of services.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 3 (2017 - 2).

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 JANUARY 2018

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 30 January 2017	2,726
Additions	998
	<u>3,724</u>
At 29 January 2018	3,724
Depreciation and impairment	
At 30 January 2017	890
Depreciation charged in the year	881
	<u>1,771</u>
At 29 January 2018	1,771
Carrying amount	
At 29 January 2018	<u>1,953</u>
At 29 January 2017	<u>1,836</u>

4 Debtors

	2018 £	2017 £
Amounts falling due within one year:		
Trade debtors	6,870	8,617
Other debtors	-	259
	<u>6,870</u>	<u>8,876</u>

5 Creditors: amounts falling due within one year

	2018 £	2017 £
Taxation and social security	7,624	8,936
Other creditors	3,531	1,500
	<u>11,155</u>	<u>10,436</u>

6 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

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.