REGISTERED NUMBER: 04830712 (England and Wales)

Gaia Earth Sciences Limited

Financial Statements For The Year Ended 31 July 2018

The Long Partnership
Park House Centre
South Street
Elgin
IV30 1JB

Gaia Earth Sciences Limited (Registered number: 04830712)

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For The Year Ended 31 July 2018

Gaia Earth Sciences Limited

Company Information
For The Year Ended 31 July 2018

DIRECTOR:	S Huyton
REGISTERED OFFICE:	13 Elan Road South Ockenden Essex RM15 5EG
REGISTERED NUMBER:	04830712 (England and Wales)
ACCOUNTANTS:	The Long Partnership Park House Centre South Street Elgin IV30 1JB

Gaia Earth Sciences Limited (Registered number: 04830712)

Balance Sheet
31 July 2018

	Notes	31.7.18 £	£	31.7.17 £	£
FIXED ASSETS					
Intangible assets	4		83,831		110,092
Tangible assets	5		-		-
Investments	6		52		52
			83,883		110,144
CURRENT ASSETS					
Debtors	7	780,803		496,022	
Cash at bank and in hand		220,574		339,946	
		1,001,377		835,968	
CREDITORS					
Amounts falling due within one year	8	92,832		72,842	
NET CURRENT ASSETS			908,545		763,126
TOTAL ASSETS LESS CURRENT LIABILITIES			992,428		873,270
CAPITAL AND RESERVES					
Called up share capital	9		254		254
Retained earnings	10		992,174		873,016
SHAREHOLDERS' FUNDS			992,428		873,270

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 July 2018

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 his 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 3 April 2019 and were signed by:

S Huyton - Director

Notes to the Financial Statements
For The Year Ended 31 July 2018

1. STATUTORY INFORMATION

Gaia Earth Sciences 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 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.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software is being amortised evenly over its estimated useful life of three years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Equipment - 50% on cost

Investments in subsidiaries
Investments in subsidiary undertakings are recognised at cost.

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.

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.

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.

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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2017 - 1) .

4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
At 1 August 2017	431,867
Additions	73,231
At 31 July 2018	505,098
AMORTISATION	
At 1 August 2017	321,775
Charge for year	99,492
At 31 July 2018	421,267
NET BOOK VALUE	
At 31 July 2018	83,831
At 31 July 2017	110,092

5. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 August 2017 and 31 July 2018	14,718
DEPRECIATION	
At 1 August 2017 and 31 July 2018	14,718
NET BOOK VALUE	
At 31 July 2018	-

6. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 August 2017 and 31 July 2018	52
NET BOOK VALUE	
At 31 July 2018	52
At 31 July 2017	52

continued...

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.18	31.7.17
	£	£
Trade debtors	339,672	245,259
Other debtors	441,131	250,763
	780,803	496,022

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.18	31.7.17
	£	£
Trade creditors	88,985	69,032
Other creditors	3,847	3,810
	92,832	72,842

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.18	31.7.17
			£	£
50	Ordinary A	£1	50	50
50	Ordinary B	£1	50	50
50	Ordinary C	£1	50	50
50	Ordinary D	£1	50	50
5	Ordinary E	£1	5	5
5	Ordinary F	£1	5	5
5	Ordinary G	£1	5	5
10	Ordinary H	£1	10	10
5	Ordinary I	£1	5	5
5	Ordinary J	£1	5	5
5	Ordinary K	£1	5	5
5	Ordinary L	£1	5	5
9	Ordinary M	£1	9	9
			254	254

10. RESERVES

	Retained earnings
	£
At 1 August 2017	873,016
Profit for the year	119,158
At 31 July 2018	992,174

11. ULTIMATE CONTROLLING PARTY

The company was under the control of the directors throughout the current and previous year.

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Gaia Earth Sciences Limited

The following reproduces the text of the report prepared for the director 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 Director 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 Gaia Earth Sciences Limited for the year ended 31 July 2018 which comprise the Income Statement, 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 director of Gaia Earth Sciences Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Gaia Earth Sciences Limited and state those matters that we have agreed to state to the director of Gaia Earth Sciences Limited 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 Gaia Earth Sciences Limited and its director for our work or for this report.

It is your duty to ensure that Gaia Earth Sciences 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 profit of Gaia Earth Sciences Limited. You consider that Gaia Earth Sciences 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 Gaia Earth Sciences 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.

The Long Partnership
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3 April 2019