REGISTERED NUMBER: 07423607 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2019

FOR

LAWNSCIENCE (OXFORD) LIMITED

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FOR THE YEAR ENDED 28 FEBRUARY 2019

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LAWNSCIENCE (OXFORD) LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 28 FEBRUARY 2019

DIRECTORS:	Mr P G S Daniel Mrs R M Daniel
REGISTERED OFFICE:	6 Langdale Court Witney Oxfordshire OX28 6FG
REGISTERED NUMBER:	07423607 (England and Wales)
ACCOUNTANTS:	Bronsens Chartered Certified Accountants 6 Langdale Court Witney Oxfordshire OX28 6FG

BALANCE SHEET
28 FEBRUARY 2019

	Notes	28.2.19 £	£	28.2.18 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		1,931		3,782
			1,931		3,782
CURRENT ASSETS					
Stocks	6	7,749		7,570	
Debtors	7	1,203		1,044	
Cash at bank and in hand		26,367		26,807	
		35,319		35,421	
CREDITORS					
Amounts falling due within one year	8	32,483		32,518	
NET CURRENT ASSETS			2,836		2,903
TOTAL ASSETS LESS CURRENT LIABILITIES			4,767		6,685
PROVISIONS FOR LIABILITIES	9		367		722
NET ASSETS			4,400		5,963
CAPITAL AND RESERVES					
Called up share capital	10		100		100
Retained earnings			4,300		5,863
SHAREHOLDERS' FUNDS			4,400		5,963

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
28 FEBRUARY 2019

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 Profit and loss account has not been delivered.

The financial statements were approved by the Board of Directors on 18 September 2019 and were signed on its behalf by:

Mr P G S Daniel - Director

Mrs R M Daniel - Director

1. STATUTORY INFORMATION

Lawnscience (Oxford) 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover represents net invoiced sales of services, excluding value added tax.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2011, is being amortised evenly over its estimated useful life of five years.

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.

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

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 20% on cost
Computer equipment	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

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.

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2. **ACCOUNTING POLICIES - continued**

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. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2018 - NIL).

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 March 2018 and 28 February 2019	15,701
AMORTISATION	
At 1 March 2018 and 28 February 2019	15,701
NET BOOK VALUE	
At 28 February 2019	-
At 28 February 2018	-

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 March 2018	6,233	7,440	1,409	15,082
Additions	281	-	-	281
At 28 February 2019	6,514	7,440	1,409	15,363
DEPRECIATION				
At 1 March 2018	4,535	5,952	813	11,300
Charge for year	495	1,488	149	2,132
At 28 February 2019	5,030	7,440	962	13,432
NET BOOK VALUE				
At 28 February 2019	1,484	-	447	1,931
At 28 February 2018	1,698	1,488	596	3,782

6. **STOCKS**

	28.2.19 £	28.2.18 £
Stocks	7,749	7,570

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7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.19	28.2.18
	£	£
Trade debtors	1,131	972
Prepayments	72	72
	1,203	1,044

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.19	28.2.18
	£	£
Trade creditors	1,005	517
Tax	5,492	6,538
Social security and other taxes	-	38
Directors' current accounts	23,143	22,756
Accruals and deferred income	2,843	2,669
	32,483	32,518

9. PROVISIONS FOR LIABILITIES

	28.2.19	28.2.18
	£	£
Deferred tax	367	722

	Deferred tax
	£
Balance at 1 March 2018	722
Provided during year	(355)
Balance at 28 February 2019	367

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	28.2.19	28.2.18
			£	£
80	Ordinary A	£1	80	80
20	Ordinary B	£1	20	20
			100	100

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.