REGISTERED NUMBER: 07423607 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2023

FOR

LAWNSCIENCE (OXFORD) LIMITED

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FOR THE YEAR ENDED 28 FEBRUARY 2023

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LAWNSCIENCE (OXFORD) LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 28 FEBRUARY 2023

DIRECTORS:	Mr P G S Daniel Mrs R M Daniel
REGISTERED OFFICE:	6 Langdale Court Witney Oxfordshire OX28 6FG
BUSINESS ADDRESS:	Burntwood Church Lane Aston Bampton Oxfordshire OX18 2DY
REGISTERED NUMBER:	07423607 (England and Wales)
ACCOUNTANTS:	Bronsens Chartered Certified Accountants Hillside Albion Street Chipping Norton Oxfordshire OX7 5BH

BALANCE SHEET
28 FEBRUARY 2023

	Notes	28.2.23 £	£	28.2.22 £	£
FIXED ASSETS					
Tangible assets	4		9,074		12,301
CURRENT ASSETS					
Stocks	5	7,019		6,399	
Debtors	6	1,286		965	
Cash at bank and in hand		21,909		34,171	
		30,214		41,535	
CREDITORS					
Amounts falling due within one year	7	27,399		38,561	
NET CURRENT ASSETS			2,815		2,974
TOTAL ASSETS LESS CURRENT LIABILITIES			11,889		15,275
PROVISIONS FOR LIABILITIES	8		1,724		2,337
NET ASSETS			10,165		12,938
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Retained earnings			10,065		12,838
SHAREHOLDERS' FUNDS			10,165		12,938

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
28 FEBRUARY 2023

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2023 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 applicable to companies subject to the small companies regime.

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 and authorised for issue on 28 November 2023 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, including value added tax.

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.

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 1 (2022 - 1) .

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4. **TANGIBLE FIXED ASSETS**

	Plant and machinery	Motor vehicles	Computer equipment	Totals
	£	£	£	£
COST				
At 1 March 2022	7,549	16,788	2,104	26,441
Additions	1,047	-	-	1,047
Disposals	(210)	-	-	(210)
At 28 February 2023	8,386	16,788	2,104	27,278
DEPRECIATION				
At 1 March 2022	6,276	6,715	1,149	14,140
Charge for year	548	3,358	239	4,145
Eliminated on disposal	(81)	-	-	(81)
At 28 February 2023	6,743	10,073	1,388	18,204
NET BOOK VALUE				
At 28 February 2023	1,643	6,715	716	9,074
At 28 February 2022	1,273	10,073	955	12,301

5. **STOCKS**

	28.2.23	28.2.22
	£	£
Stocks	7,019	6,399

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	28.2.23	28.2.22
	£	£
Trade debtors	1,286	965

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	28.2.23	28.2.22
	£	£
Trade creditors	4,999	2,438
Tax	5,754	7,443
Directors' current accounts	15,026	27,240
Accruals and deferred income	1,620	1,440
	27,399	38,561

8. **PROVISIONS FOR LIABILITIES**

	28.2.23	28.2.22
	£	£
Deferred tax	1,724	2,337

continued...

8. PROVISIONS FOR LIABILITIES - continued

	Deferred tax
	£
Balance at 1 March 2022	2,337
Provided during year	(613)
Balance at 28 February 2023	1,724

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	28.2.23 £	28.2.22 £
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.