

Unaudited Financial Statements  
for the Year Ended 31 March 2019  
for  
Herts Lawns Limited

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for the Year Ended 31 March 2019

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Herts Lawns Limited

Company Information  
for the Year Ended 31 March 2019

**DIRECTOR:** J A Edwards

**SECRETARY:** Mrs L P Edwards

**REGISTERED OFFICE:** Gable End  
Sparrow Hall Business Park  
Leighton Road  
Edlesborough  
Bedfordshire  
LU6 2ES

**REGISTERED NUMBER:** 05759194 (England and Wales)

**ACCOUNTANT:** Roberts Accountancy & Tax Limited  
Gable End  
Sparrow Hall Business Park  
Leighton Road  
Edlesborough  
Bedfordshire  
LU6 2ES

Balance Sheet  
31 March 2019

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>9,482</u>		<u>12,643</u>
			9,482		12,643
<b>CURRENT ASSETS</b>					
Stocks		2,500		500	
Debtors	6	40,696		39,202	
Cash at bank		<u>22,984</u>		<u>35,599</u>	
		66,180		75,301	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>16,562</u>		<u>28,181</u>	
<b>NET CURRENT ASSETS</b>			<u>49,618</u>		<u>47,120</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			59,100		59,763
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>2,434</u>		<u>4,868</u>
<b>NET ASSETS</b>			<u>56,666</u>		<u>54,895</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>56,566</u>		<u>54,795</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>56,666</u>		<u>54,895</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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 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.
- (b)

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 Income Statement has not been delivered.

The financial statements were approved by the director on 17 December 2019 and were signed by:

J A Edwards - Director

Notes to the Financial Statements  
for the Year Ended 31 March 2019

1. **STATUTORY INFORMATION**

Herts Lawns 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 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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2009, is being amortised evenly over its estimated useful life of ten 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 etc - 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 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.

**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.

**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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2018 - 2).

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

4. **INTANGIBLE FIXED ASSETS**

**COST**

At 1 April 2018  
and 31 March 2019

**AMORTISATION**

At 1 April 2018  
and 31 March 2019

**NET BOOK VALUE**

At 31 March 2019

At 31 March 2018

Goodwill  
£

27,500

27,500

-  
-

5. **TANGIBLE FIXED ASSETS**

**COST**

At 1 April 2018  
and 31 March 2019

**DEPRECIATION**

At 1 April 2018

Charge for year

At 31 March 2019

**NET BOOK VALUE**

At 31 March 2019

At 31 March 2018

Plant and  
machinery  
etc  
£

28,717

16,074

3,161

19,235

9,482

12,643

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

Trade debtors

Other debtors

2019  
£

39,030

1,666

40,696

2018  
£

37,536

1,666

39,202

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

Hire purchase contracts

Trade creditors

Taxation and social security

Other creditors

2019  
£

2,434

213

12,955

960

16,562

2018  
£

4,797

579

10,338

12,467

28,181

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

Hire purchase contracts

2019  
£

2,434

2018  
£

4,868

9. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

At the end of the year the director was owed £Nil (2018 : £5,888). The amount is shown in other creditors.

During the year dividends paid to the directors amounted to £36,000 (2018 : £34,400)

10. **ULTIMATE CONTROLLING PARTY**

The controlling party is Mr Edwards by virtue of his ownership of 100% of the issued ordinary share capital in the company .

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.