

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2018
FOR
RESTAURANT ROOTS LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
For The Year Ended 31 August 2018

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

RESTAURANT ROOTS LIMITED

COMPANY INFORMATION

For The Year Ended 31 August 2018

DIRECTORS:

J Bretschneider
S Bretschneider

REGISTERED OFFICE:

141 Belle Vue Road
Southbourne
Bournemouth
Dorset
BH6 3EN

REGISTERED NUMBER:

09729345 (England and Wales)

RESTAURANT ROOTS LIMITED (REGISTERED NUMBER: 09729345)**BALANCE SHEET****31 August 2018**

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	4		46,928		50,713
CURRENT ASSETS					
Stocks		6,121		4,127	
Debtors	5	9,463		9,665	
Cash at bank and in hand		<u>12,140</u>		<u>20,817</u>	
		27,724		34,609	
CREDITORS					
Amounts falling due within one year	6	<u>49,316</u>		<u>45,491</u>	
NET CURRENT LIABILITIES			<u>(21,592)</u>		<u>(10,882)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			25,336		39,831
CREDITORS					
Amounts falling due after more than one year	7		(20,220)		(35,954)
PROVISIONS FOR LIABILITIES			<u>(4,151)</u>		<u>(3,090)</u>
NET ASSETS			<u>965</u>		<u>787</u>
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings			<u>865</u>		<u>687</u>
SHAREHOLDERS' FUNDS			<u>965</u>		<u>787</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2018 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 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
- (b) 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 Board of Directors on 16 April 2019 and were signed on its behalf by:

S Bretschneider - Director

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended 31 August 2018

1. STATUTORY INFORMATION

Restaurant Roots 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 represents net invoiced sales of goods and services, excluding 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.

Leaschold improvements	- over 10 years
Catering equipment	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on cost

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 5 (2017 - 4) .

NOTES TO THE FINANCIAL STATEMENTS - continued**For The Year Ended 31 August 2018****4. TANGIBLE FIXED ASSETS**

	Leasehold improvements £	Catering equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 September 2017	11,686	27,357	25,898	1,469	66,410
Additions	-	4,490	-	-	4,490
At 31 August 2018	<u>11,686</u>	<u>31,847</u>	<u>25,898</u>	<u>1,469</u>	<u>70,900</u>
DEPRECIATION					
At 1 September 2017	2,191	6,475	6,343	688	15,697
Charge for year	<u>1,169</u>	<u>3,806</u>	<u>2,933</u>	<u>367</u>	<u>8,275</u>
At 31 August 2018	<u>3,360</u>	<u>10,281</u>	<u>9,276</u>	<u>1,055</u>	<u>23,972</u>
NET BOOK VALUE					
At 31 August 2018	<u>8,326</u>	<u>21,566</u>	<u>16,622</u>	<u>414</u>	<u>46,928</u>
At 31 August 2017	<u>9,495</u>	<u>20,882</u>	<u>19,555</u>	<u>781</u>	<u>50,713</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other debtors	<u>9,463</u>	<u>9,665</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Taxation and social security	7,301	8,486
Other creditors	<u>42,015</u>	<u>37,005</u>
	<u>49,316</u>	<u>45,491</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2018 £	2017 £
Other creditors	<u>20,220</u>	<u>35,954</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2018 £	2017 £
Number:	Class:	Nominal value:		
100	Ordinary	1	<u>100</u>	<u>100</u>

9. OTHER FINANCIAL COMMITMENTS

The total commitments, guarantees and contingencies amount to £192,000.

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.