

**HERBIVORE RESTAURANTS LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**HERBIVORE RESTAURANTS LTD**  
**UNAUDITED ACCOUNTS**  
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**HERBIVORE RESTAURANTS LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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<b>Director</b>	Louise Jane Palmer-Masterton
<b>Company Number</b>	11013817 (England and Wales)
<b>Registered Office</b>	13 KING STREET CAMBRIDGE CB1 1LH ENGLAND
<b>Accountants</b>	Virgate Accounts Ltd 1st Floor 10 Sabre Close Quedgeley Gloucester Gloucestershire GL2 4NZ

**HERBIVORE RESTAURANTS LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	4	488,890	538,456
<b>Current assets</b>			
Inventories	5	52,878	7,281
Debtors	6	74,775	147,803
Cash at bank and in hand		15,217	17,094
		<u>142,870</u>	<u>172,178</u>
<b>Creditors: amounts falling due within one year</b>	7	(457,368)	(125,588)
<b>Net current (liabilities)/assets</b>		<u>(314,498)</u>	<u>46,590</u>
<b>Total assets less current liabilities</b>		174,392	585,046
<b>Creditors: amounts falling due after more than one year</b>	8	(109,912)	(323,900)
<b>Net assets</b>		<u>64,480</u>	<u>261,146</u>
<b>Capital and reserves</b>			
Called up share capital		1,390	1,310
Share premium		974,463	771,469
Profit and loss account		(911,373)	(511,633)
<b>Shareholders' funds</b>		<u>64,480</u>	<u>261,146</u>

For the year ending 31 March 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 11 January 2021 and were signed on its behalf by

Louise Jane Palmer-Masterton  
Director

Company Registration No. 11013817

**HERBIVORE RESTAURANTS LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**1 Statutory information**

Herbivore Restaurants Ltd is a private company, limited by shares, registered in England and Wales, registration number 11013817. The registered office is 13 KING STREET, CAMBRIDGE, CB1 1LH, ENGLAND.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	10%
Plant & machinery	20%
Fixtures & fittings	33%
Computer equipment	33%

**HERBIVORE RESTAURANTS LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

<b>4 Tangible fixed assets</b>	<b>Land &amp; buildings</b>	<b>Plant &amp; machinery</b>	<b>Fixtures &amp; fittings</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	At cost	
At 1 April 2019	519,879	38,488	2,483	5,768	566,618
Additions	12,906	1,486	1,363	1,660	17,415
At 31 March 2020	532,785	39,974	3,846	7,428	584,033
<b>Depreciation</b>					
At 1 April 2019	22,425	3,151	1,048	1,538	28,162
Charge for the year	55,478	7,922	1,244	2,337	66,981
At 31 March 2020	77,903	11,073	2,292	3,875	95,143
<b>Net book value</b>					
At 31 March 2020	454,882	28,901	1,554	3,553	488,890
At 31 March 2019	497,454	35,337	1,435	4,230	538,456

  

<b>5 Inventories</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Raw materials	52,878	7,281
	52,878	7,281

  

<b>6 Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade debtors	933	-
Amounts due from group undertakings etc.	9,696	48,768
Accrued income and prepayments	49,482	67,133
Other debtors	14,664	31,902
	74,775	147,803

  

<b>7 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	33	-
Obligations under finance leases and hire purchase contracts	75,393	-
Trade creditors	177,362	69,973
Taxes and social security	110,306	20,887
Other creditors	76,646	17,145
Loans from directors	8,076	9,656
Accruals	9,552	7,927
	457,368	125,588

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**NOTES TO THE ACCOUNTS**  
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<b>8 Creditors: amounts falling due after more than one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Obligations under finance leases and hire purchase contracts	30,488	245,817
Other creditors	79,424	78,083
	<u>109,912</u>	<u>323,900</u>
	<u><u>109,912</u></u>	<u><u>323,900</u></u>

**9 Average number of employees**

During the year the average number of employees was 38 (2019: 39).

