

**HERBIVORE RESTAURANTS LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

HERBIVORE RESTAURANTS LTD
UNAUDITED ACCOUNTS
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HERBIVORE RESTAURANTS LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021

Directors Louise Jane Palmer-Masterton
James Michael Masterton

Company Number 11013817 (England and Wales)

Registered Office 13 KING STREET
CAMBRIDGE
CB1 1LH
ENGLAND

Accountants Virgate Accounts Ltd
1st Floor 10 Sabre Close
Quedgely
Gloucester
Gloucestershire
GL2 4NZ

HERBIVORE RESTAURANTS LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	4	534,247	488,890
Current assets			
Inventories		(5,107)	52,878
Debtors	5	69,442	74,775
Cash at bank and in hand		16,670	15,217
		<u>81,005</u>	<u>142,870</u>
Creditors: amounts falling due within one year	6	(357,127)	(457,368)
Net current liabilities		<u>(276,122)</u>	<u>(314,498)</u>
Total assets less current liabilities		258,125	174,392
Creditors: amounts falling due after more than one year	7	(196,414)	(109,912)
Net assets		<u>61,711</u>	<u>64,480</u>
Capital and reserves			
Called up share capital		123,638	1,390
Share premium		974,463	974,463
Profit and loss account		(1,036,390)	(911,373)
Shareholders' funds		<u>61,711</u>	<u>64,480</u>

For the year ending 31 March 2021 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 directors acknowledge their 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 of Directors and authorised for issue on 7 December 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 2021

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%

Going concern

Covid-19

The World Health Organisation (WHO) officially declared the coronavirus (Covid-19) outbreak a global pandemic on 11 March 2020. The immediate and longer term impact of Covid-19 on the UK leisure and hospitality sector has been significant and is expected to remain so for the foreseeable future.

The directors acknowledge that not all eventualities can be foreseen and in particular, they cannot possibly predict the potential impact on sales post reopening given the uncertainties over discretionary spend as the UK emerges from lockdown. Although they are confident that the company will continue as a going concern, the risks associated with Covid-19 have given rise to an unquantifiable material uncertainty in respect of going concern.

HERBIVORE RESTAURANTS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

4 Tangible fixed assets	Land & buildings	Plant & machinery	Fixtures & fittings	Computer equipment	Total
	£	£	£	£	£
Cost or valuation	At cost	At cost	At cost	At cost	
At 1 April 2020	532,785	39,974	3,846	7,428	584,033
Additions	72,798	40,604	-	-	113,402
Disposals	-	-	-	(3,423)	(3,423)
At 31 March 2021	605,583	80,578	3,846	4,005	694,012
Depreciation					
At 1 April 2020	77,903	11,073	2,292	3,875	95,143
Charge for the year	55,759	9,092	1,061	(1,290)	64,622
At 31 March 2021	133,662	20,165	3,353	2,585	159,765
Net book value					
At 31 March 2021	471,921	60,413	493	1,420	534,247
At 31 March 2020	454,882	28,901	1,554	3,553	488,890

5 Debtors: amounts falling due within one year	2021	2020
	£	£
Trade debtors	-	933
Amounts due from group undertakings etc.	-	9,696
Accrued income and prepayments	39,442	49,482
Other debtors	30,000	14,664
	69,442	74,775

6 Creditors: amounts falling due within one year	2021	2020
	£	£
Bank loans and overdrafts	-	33
VAT	(4,268)	-
Obligations under finance leases and hire purchase contracts	63,775	75,393
Trade creditors	117,366	177,362
Taxes and social security	98,685	110,306
Other creditors	25,831	76,646
Loans from directors	42,949	8,076
Accruals	12,789	9,552
	357,127	457,368

7 Creditors: amounts falling due after more than one year	2021	2020
	£	£
Obligations under finance leases and hire purchase contracts	36,304	30,488
Other creditors	160,110	79,424
	196,414	109,912

8 Average number of employees

During the year the average number of employees was 27 (2020: 38).

