REGISTERED NUMBER: 09478564 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FOR

HERBORIUM LTD.

PREVIOUSLY KNOWN AS
EPIDEMICA LTD

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FOR THE YEAR ENDED 31 MARCH 2024

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HERBORIUM LTD.

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024

DIRECTOR:	Mrs K S MacGilchrist
REGISTERED OFFICE:	Lower Hook Hill Nr. Roadwater Watchet Somerset TA23 0QP
REGISTERED NUMBER:	09478564 (England and Wales)
ACCOUNTANTS:	Bronsens Chartered Certified Accountants Hillside Albion Street Chipping Norton Oxfordshire OX7 5BH

BALANCE SHEET
31 MARCH 2024

	Notes	31.3.24 £	£	31.3.23 £	£
FIXED ASSETS					
Tangible assets	4		-		408
CURRENT ASSETS					
Stocks		-		4,054	
Debtors	5	1,552		13,053	
Cash at bank		8,795		2,546	
		10,347		19,653	
CREDITORS					
Amounts falling due within one year	6	10,246		15,197	
NET CURRENT ASSETS			101		4,456
TOTAL ASSETS LESS CURRENT LIABILITIES			101		4,864
PROVISIONS FOR LIABILITIES	8		-		78
NET ASSETS			101		4,786
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Retained earnings			1		4,686
SHAREHOLDERS' FUNDS			101		4,786

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2024

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 & Loss Account has not been delivered.

The financial statements were approved by the director and authorised for issue on 24 December 2024 and were signed by:

Mrs K S MacGilchrist - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

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

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Computer equipment - 25% on cost

Stocks
Work in progress is valued at the lower of cost and net realisable value.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit & 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.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

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.

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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2023 - 2) .

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2023 and 31 March 2024	1,635
DEPRECIATION	
At 1 April 2023	1,227
Charge for year	408
At 31 March 2024	1,635
NET BOOK VALUE	
At 31 March 2024	-
At 31 March 2023	408

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	288	6,156
Other debtors	575	609
Tax	-	1,130
Prepayments and accrued income	689	5,158
	1,552	13,053

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Bank loans and overdrafts (see note 7)	-	528
Trade creditors	7,385	5,775
Tax	239	1,881
VAT	89	3,806
Proposed dividends	-	150
Directors' current accounts	170	1,071
Accruals and deferred income	2,363	1,986
	10,246	15,197

7. LOANS

An analysis of the maturity of loans is given below:

	31.3.24 £	31.3.23 £
Amounts falling due within one year or on demand:		
Bank overdrafts	-	528

continued...

8. PROVISIONS FOR LIABILITIES

	31.3.24	31.3.23
	£	£
Deferred tax	-	78

	Deferred tax
	£
Balance at 1 April 2023	78
Provided during year	(78)
Balance at 31 March 2024	-

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.24	31.3.23
			£	£
1,000	Ordinary	10p	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.