

Report of the Directors and  
Financial Statements for the Year Ended 31 October 2015  
for  
ABSOLUTELY STARVING 2 UK LIMITED  
Known as ESCA FLAME UN LIMITED

TUESDAY



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ABSOLUTELY STARVING 2 UK LIMITED  
Known as ESCA FLAME UN LIMITED

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for the Year Ended 31 October 2015

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ABSOLUTELY STARVING 2 UK LIMITED  
Known as ESCA FLAME UN LIMITED

Company Information  
for the Year Ended 31 October 2015

**DIRECTORS:**

S Wasif  
Mrs L Wasif  
Miss H Wasif  
Miss C Wasif

**SECRETARY:**

Mrs L Wasif

**REGISTERED OFFICE:**

162 Stonhouse Street  
Clapham  
London  
SW4 6BE

**REGISTERED NUMBER:**

03296926 (England and Wales)

**ACCOUNTANTS:**

Osman & Company  
68 Crescent Road  
Kingston  
Kingston Upon Thames  
KT2 7RF

ABSOLUTELY STARVING 2 UK LIMITED  
Known as ESCA FLAME UN LIMITED

Report of the Directors  
for the Year Ended 31 October 2015

The directors present their report with the financial statements of the company for the year ended 31 October 2015.

The company recommenced trading on October 6th 2009.

**PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of bakery delicatessen and restaurant.


**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 November 2014 to the date of this report.

S Wasif  
Mrs L Wasif  
Miss H Wasif  
Miss C Wasif

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

  
.....  
S Wasif - Director

Date: 23/06/2016

**ABSOLUTELY STARVING 2 UK LIMITED**  
**Known as ESCA FLAME UN LIMITED**

**Profit and Loss Account**  
**for the Year Ended 31 October 2015**

	Notes	31.10.15 £	31.10.14 £
<b>TURNOVER</b>		739,447	780,851
Cost of sales		<u>250,196</u>	<u>252,680</u>
<b>GROSS PROFIT</b>		489,251	528,171
Administrative expenses		<u>523,661</u>	<u>490,021</u>
		(34,410)	38,150
Other operating income		<u>2,869</u>	<u>3,292</u>
<b>OPERATING (LOSS)/PROFIT</b>	2	(31,541)	41,442
Interest receivable and similar income		<u>9</u>	<u>3</u>
		(31,532)	41,445
Interest payable and similar charges		<u>4,715</u>	<u>4,322</u>
<b>(LOSS)/PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		(36,247)	37,123
Tax on (loss)/profit on ordinary activities	3	<u>-</u>	<u>13,138</u>
<b>(LOSS)/PROFIT FOR THE FINANCIAL YEAR</b>		<u>(36,247)</u>	<u>23,985</u>

The notes form part of these financial statements

**ABSOLUTELY STARVING 2 UK LIMITED**

Known as ESCA FLAME UN LIMITED (Registered number: 03296926)

Balance Sheet31 October 2015

	Notes	31.10.15 £	£	31.10.14 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		163,312		143,353
<b>CURRENT ASSETS</b>					
Stocks	5	7,256		8,116	
Debtors	6	31,223		68,844	
Cash at bank and in hand		12,537		12,748	
		<u>51,016</u>		<u>89,708</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>115,927</u>		<u>94,313</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(64,911)</u>		<u>(4,605)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			98,401		138,748
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>128,784</u>		<u>132,884</u>
<b>NET (LIABILITIES)/ASSETS</b>			<u><u>(30,383)</u></u>		<u><u>5,864</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		100		100
Profit and loss account	10		<u>(30,483)</u>		<u>5,764</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>(30,383)</u></u>		<u><u>5,864</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

The notes form part of these financial statements

ABSOLUTELY STARVING 2 UK LIMITED

Known as ESCA FLAME UN LIMITED (Registered number: 03296926)

Balance Sheet - continued

31 October 2015

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Directors on 23 June 2016..... and were signed on its behalf by:

.....  
S Wasif - Director

The notes form part of these financial statements

**ABSOLUTELY STARVING 2 UK LIMITED**  
**Known as ESCA FLAME UN LIMITED**

**Notes to the Financial Statements**  
**for the Year Ended 31 October 2015**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Turnover**

Turnover represents net invoiced sales of goods, 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.

Short leasehold	- 10% on cost
Improvements to property	- 10% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 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.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**2. OPERATING (LOSS)/PROFIT**

The operating loss (2014 - operating profit) is stated after charging:

	31.10.15	31.10.14
	£	£
Depreciation - owned assets	<u>25,271</u>	<u>29,687</u>
Directors' remuneration and other benefits etc	<u>-</u>	<u>-</u>

**3. TAXATION**

**Analysis of the tax charge**

The tax charge on the loss on ordinary activities for the year was as follows:

	31.10.15	31.10.14
	£	£
Current tax:		
UK corporation tax	<u>-</u>	<u>13,138</u>
Tax on (loss)/profit on ordinary activities	<u>-</u>	<u>13,138</u>



**ABSOLUTELY STARVING 2 UK LIMITED**  
**Known as ESCA FLAME UN LIMITED**

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2015

**4. TANGIBLE FIXED ASSETS**

	Short leasehold £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 November 2014	47,500	224,659	39,540
Additions	-	24,128	15,662
	<hr/>	<hr/>	<hr/>
At 31 October 2015	47,500	248,787	55,202
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 November 2014	47,500	102,969	26,711
Charge for year	-	14,581	7,122
	<hr/>	<hr/>	<hr/>
At 31 October 2015	47,500	117,550	33,833
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 October 2015	-	131,237	21,369
	<hr/>	<hr/>	<hr/>
At 31 October 2014	-	121,690	12,829
	<hr/>	<hr/>	<hr/>

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 November 2014	20,167	13,159	345,025
Additions	5,440	-	45,230
	<hr/>	<hr/>	<hr/>
At 31 October 2015	25,607	13,159	390,255
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 November 2014	13,513	10,979	201,672
Charge for year	3,023	545	25,271
	<hr/>	<hr/>	<hr/>
At 31 October 2015	16,536	11,524	226,943
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 October 2015	9,071	1,635	163,312
	<hr/>	<hr/>	<hr/>
At 31 October 2014	6,654	2,180	143,353
	<hr/>	<hr/>	<hr/>

**5. STOCKS**

	31.10.15 £	31.10.14 £
Food stock	7,256	8,116
	<hr/>	<hr/>

**ABSOLUTELY STARVING 2 UK LIMITED**  
**Known as ESCA FLAME UN LIMITED**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 October 2015**

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

	31.10.15	31.10.14
	£	£
Trade debtors	-	848
Other debtors	31,223	67,996
	<u>31,223</u>	<u>68,844</u>

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

	31.10.15	31.10.14
	£	£
Trade creditors	77,296	45,886
Taxation and social security	12,773	16,024
Other creditors	25,858	32,403
	<u>115,927</u>	<u>94,313</u>

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

	31.10.15	31.10.14
	£	£
Other creditors	<u>128,784</u>	<u>132,884</u>

Amounts falling due in more than five years:

Repayable otherwise than by instalments		
Director loan account	<u>128,784</u>	<u>132,884</u>

**9. CALLED UP SHARE CAPITAL**

Allotted and issued:				
Number:	Class:	Nominal value:	31.10.15	31.10.14
			£	£
100	Share capital 1	£1	<u>100</u>	<u>100</u>

**10. RESERVES**

	Profit and loss account
	£
At 1 November 2014	5,764
Deficit for the year	<u>(36,247)</u>
At 31 October 2015	<u>(30,483)</u>

ABSOLUTELY STARVING 2 UK LIMITED  
Known as ESCA FLAME UN LIMITED

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2015

**11. ULTIMATE PARENT COMPANY**

Eco Investment & Leisure Group Limited is regarded by the directors as being the company's ultimate parent company.

Eco Investment & Leisure Group Limited is the Ultimate Parent Company holding 100% of the issued share capital.

**12. RELATED PARTY DISCLOSURES**

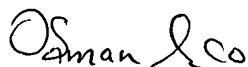
Included in other debtors £8,639.50 owed by ECO Investment & Leisure Group Limited and £7,500.00 owed by Spirabuild Limited.

ABSOLUTELY STARVING 2 UK LIMITED  
Known as ESCA FLAME UN LIMITED

Report of the Accountants to the Directors of  
ABSOLUTELY STARVING 2 UK LIMITED  
Known as ESCA FLAME UN LIMITED

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 October 2015 set out on pages three to nine and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



Osman & Company  
68 Crescent Road  
Kingston  
Kingston Upon Thames  
KT2 7RF

Date: .....24/06/2016.....

**ABSOLUTELY STARVING 2 UK LIMITED**  
**Known as ESCA FLAME UN LIMITED**

**Trading and Profit and Loss Account**  
**for the Year Ended 31 October 2015**

	31.10.15		31.10.14	
	£	£	£	£
<b>Turnover</b>				
Food sales	544,475		545,989	
Drink sales	42,289		47,553	
Hot drink sales	142,754		154,004	
Retail sales	9,929		33,305	
		739,447		780,851
<b>Cost of sales</b>				
Opening food stock	6,217		4,525	
Opening retail stock	1,205		-	
Opening hot drink stock	3,242		238	
Opening drink stock	1,412		1,420	
Food cost	189,488		186,812	
Drink cost	24,273		26,837	
Hot drink cost	17,516		25,216	
Barclays merch charges	9,173		9,169	
Retail cost	4,926		10,539	
	257,452		264,756	
Closing food stock	(3,735)		(6,217)	
Closing hot drink stock	(1,393)		(3,242)	
Closing drink stock	(1,078)		(1,412)	
Closing retail stock	(1,050)		(1,205)	
		250,196		252,680
<b>GROSS PROFIT</b>		489,251		528,171
<b>Other income</b>				
Sundry receipts	2,869		3,292	
Deposit account interest	9		3	
		2,878		3,295
		492,129		531,466
<b>Expenditure</b>				
Rent	54,200		54,200	
Rates and water	22,606		23,878	
Light and heat	26,824		27,112	
Management fees	27,500		28,200	
Wages	250,034		222,846	
Social security	13,960		13,321	
Communication cost	2,573		2,313	
Post and stationery	2,081		2,355	
Advertising and marketing	8,288		2,885	
Travelling and subsistence	12		157	
Motor expenses	2,952		3,505	
Staff training	4,197		-	
Licences	1,541		685	
Repairs and renewals	17,082		21,724	
Staff uniform	389		303	
Cleaning and laundry	16,593		16,239	
Refuse disposal	4,667		2,360	
Carried forward	455,499	492,129	422,083	531,466

This page does not form part of the statutory financial statements

**ABSOLUTELY STARVING 2 UK LIMITED**  
**Known as ESCA FLAME UN LIMITED**

**Trading and Profit and Loss Account**  
**for the Year Ended 31 October 2015**

	31.10.15		31.10.14	
	£	£	£	£
Brought forward	455,499	492,129	422,083	531,466
Health and safety	1,753		1,085	
Computer software	4,962		4,349	
Packing and napkins	13,277		15,490	
Insurance	2,014		2,321	
Sundry expenses	1,213		305	
Staff consumable	1,515		79	
Journal and subscriptions	179		17	
Consultancy fees	11,663		10,150	
Accountancy	2,300		2,300	
Security	412		398	
Professional fees	2,819		881	
Bad debts	-		20	
		497,606		459,478
		(5,477)		71,988
<b>Finance costs</b>				
Bank charges	784		856	
Leasing	4,715		4,322	
		5,499		5,178
		(10,976)		66,810
<b>Depreciation</b>				
Improvements to property	14,581		22,466	
Plant and machinery	7,122		4,276	
Fixtures and fittings	3,023		2,218	
Computer equipment	545		727	
		25,271		29,687
<b>NET (LOSS)/PROFIT</b>		(36,247)		37,123