

Tandoor Chop House Limited

Report and Financial Statements

52 Weeks Ended

29 December 2019

Company Number 09896926

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Tandoor Chop House Limited

Company Information

Directors	S Pasricha E T Renaut
Registered number	09896926
Registered office	Third Floor 20 Old Bailey London EC4M 7AN
Independent auditor	BDO LLP 55 Baker Street London W1U 7EU

Tandoor Chop House Limited

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Tandoor Chop House Limited

Directors' report for the 52 week ended 29 December 2019

The directors present their report and the financial statements for the 52 week period ended 29 December 2019.

Principal activity

The principal activity of the company is the operation of a restaurant in the United Kingdom.

Directors

The directors who served during the period were:

S Pasricha
B S Russell (resigned 28 February 2020)
E T Renault (appointed 28 February 2020)

Directors' responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are directors at the time when this directors' report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Tandoor Chop House Limited

Directors' report (continued) for the 52 week ended 29 December 2019

Auditor

The auditor, BDO LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf.



.....
E T Renault
Director

Date: 30 December 2020

Tandoor Chop House Limited

Independent auditor's report to the members of Tandoor Chop House Limited

Opinion

We have audited the financial statements of Tandoor Chop House Limited ("the Company") for the 52 week period ended 29 December 2019 which comprise the Statement of comprehensive income, the Statement of financial position, the Statement of changes in equity and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Company's affairs as at 29 December 2019 and of its profit for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Tandoor Chop House Limited

Independent auditor's report to the members of Tandoor Chop House Limited (continued)

Other information

The Directors are responsible for the other information. The other information comprises the information included in the Directors report and financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion;

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

Tandoor Chop House Limited

Independent auditor's report to the members of Tandoor Chop House Limited (continued)

Responsibilities of directors

As explained more fully in the Directors' responsibilities, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mark R A Edwards (senior statutory auditor)
For and on behalf of BDO LLP, statutory auditor
London
United Kingdom

Date: 30 December 2020

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

Tandoor Chop House Limited

Statement of comprehensive income for the 52 week ended 29 December 2019

		52 weeks ended 29 December 2019 £	52 weeks ended 30 December 2018 £
	Note		
Turnover	4	1,842,526	1,456,757
Cost of sales		(1,057,897)	(821,388)
Gross profit		784,629	635,369
Administrative expenses		(595,842)	(489,582)
Other operating income		-	2,516
Adjusted EBITDA*		239,318	193,907
Depreciation		(50,531)	(45,604)
Operating profit	5	188,787	148,303
Interest payable and similar charges	7	(35,936)	(50,917)
Profit before tax		152,851	97,386
Tax on profit	8	(32,317)	(18,826)
Profit for the financial period		120,534	78,560
Other comprehensive income for the period			
Total comprehensive income for the period		120,534	78,560

All amounts relate to continuing operations.

*Adjusted EBITDA is operating profit before depreciation.

The notes on pages 9 to 20 form part of these financial statements.

Tandoor Chop House Limited
Registered number:09896926

**Statement of financial position
as at 29 December 2019**

		29 December 2019 £	30 December 2018 £
Fixed assets	Note		
Tangible assets	9	316,139	360,338
Current assets			
Stocks	10	6,948	6,822
Debtors	11	228,142	209,795
Cash at bank and in hand		105,068	143,037
		<u>340,158</u>	<u>359,654</u>
Creditors: amounts falling due within one year	12	<u>(778,422)</u>	<u>(963,160)</u>
Net current liabilities		(438,264)	(603,506)
Total assets less current liabilities		(122,125)	(243,168)
Deferred tax	13	(7,660)	(7,151)
Net liabilities		<u>(129,785)</u>	<u>(250,319)</u>
Capital and reserves			
Share capital	14	1	1
Accumulated losses	15	(129,786)	(250,320)
		<u>(129,785)</u>	<u>(250,319)</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



.....
E T Renault

Director

Date: 30 December 2020

The notes on pages 10 to 20 form part of these financial statements.

Tandoor Chop House Limited

Statement of changes in equity for the period ended 29 December 2019

	Share capital £	Accumulated losses £	Total equity £
At 31 December 2018	1	(250,320)	(250,319)
Comprehensive income for the period			
Profit for the period	-	120,534	120,534
At 30 December 2019	1	(129,786)	(129,785)

Statement of changes in equity for the period ended 30 December 2018

	Share capital £	Accumulated losses £	Total equity £
At 1 January 2018	1	(328,880)	(328,879)
Comprehensive income for the period			
Profit for the period	-	78,560	78,560
At 30 December 2018	1	(250,320)	(250,319)

The notes on pages 9 to 20 form part of these financial statements.

Tandoor Chop House Limited

Notes to the financial statements for the 52 week ended 29 December 2019

1. General information

Tandoor Chop House Limited is a private limited company incorporated in England and Wales under the Companies Act 2006. The address of the registered office is stated on the company information page and the nature of the company's operations and its principal activities are stated in the directors' report.

The figures presented in these financial statements are for the 52 week period from 31 December 2018 to 29 December 2019.

The comparative figures presented in these financial statements are for the 52 week period from 30 December 2018 to 29 December 2019.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Financial reporting standard 102 - reduced disclosure exemptions

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated financial statements of Ennismore Holdings Limited as at 31 December 2019 and these financial statements may be obtained from Companies House.

2.3 Going concern

At the reporting date, the company had net current liabilities of £438,264. Ennismore International Management Limited, a member of the Ennismore group, has committed to provide funding to the company to ensure it can meet its financial liabilities as they fall due for a period of at least twelve months from the date of approval of these financial statement. In addition, Ennismore Restaurant Holdings Limited has confirmed it will not recall the loan within 12 months of the date of approval of these financial statements. On this basis, the directors have concluded it is appropriate to prepare the financial statements on a going concern basis.

Tandoor Chop House Limited

Notes to the financial statements for the 52 week ended 29 December 2019

2. Accounting policies (continued)

2.4 Turnover

The company's turnover is derived from food and beverage and related services provided to customers.

2.5 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Leasehold improvements	- 10%
Fixtures and fittings	- 10%
Equipment	- 20%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of comprehensive income.

2.6 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost represents purchase price of goods for resale.

2.7 Debtors

Short term debtors are measured at transaction price, less any impairment.

2.8 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

2.9 Creditors

Short term creditors are measured at the transaction price.

2.10 Finance costs

Finance costs are charged to the statement of comprehensive income over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

Tandoor Chop House Limited

Notes to the financial statements for the 52 week ended 29 December 2019

2. Accounting policies (continued)

2.11 Operating leases

Rentals paid under operating leases are charged to the statement of comprehensive income on a straight line basis over the term of the lease.

Benefits received and receivables as an incentive to sign an operating lease are recognised as they are incurred.

2.12 Pensions

Defined contribution pension plan

The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations.

The contributions are recognised as an expense in the statement of comprehensive income when they fall due. Amounts not paid are shown in accruals as a liability in the statement of financial position. The assets of the plan are held separately from the company in independently administered funds.

2.13 Current and deferred taxation

The tax expense for the period comprises current and deferred tax. Tax is recognised in the statement of comprehensive income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the statement of financial position date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

Tandoor Chop House Limited

Notes to the financial statements for the 52 week ended 29 December 2019

3. Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing these financial statements, the directors have had to make the following judgements:

- Determine whether leases entered into by the company are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis.
- Determine whether there are indicators of impairment of the company's tangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.

Other key sources of estimation uncertainty

- Tangible fixed assets (see note 9)
Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on the number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

4. Turnover

All turnover arose within the United Kingdom.

5. Operating profit

The operating profit is stated after charging:

	52 weeks ended 29 December 2019 £	52 weeks ended 30 December 2018 £
Depreciation of tangible fixed assets	50,532	45,603
Fees payable to the company's auditor	5,500	3,675
Fees payable to the company's auditor for tax services	1,250	-
Operating lease rentals	104,211	104,455

Tandoor Chop House Limited

Notes to the financial statements for the 52 week ended 29 December 2019

6. Employees

Staff costs were as follows:

	52 weeks ended 29 December 2019 £	52 weeks ended 30 December 2018 £
Wages and salaries	519,237	397,476
Social security costs	45,653	33,818
Cost of defined contribution scheme	11,589	4,273
	<u>576,479</u>	<u>435,567</u>

The average monthly number of employees, including the directors, during the period was as follows:

	52 weeks ended 29 December 2019 No.	52 weeks ended 30 December 2018 No.
Employees	<u>24</u>	<u>20</u>

During the period, the directors received £Nil in remuneration (52 weeks ended 30 December 2018 - £Nil).

7. Interest payable and similar expenses

	52 weeks ended 29 December 2019 £	52 weeks ended 30 December 2018 £
Interest payable to group undertakings	<u>35,936</u>	<u>50,917</u>

Tandoor Chop House Limited

Notes to the financial statements for the 52 week ended 29 December 2019

8. Taxation

	52 weeks ended 29 December 2019 £	52 weeks ended 30 December 2018 £
Corporation tax		
Adjustments in respect of previous periods	1,092	(181)
Group taxation relief	30,716	17,548
Total current tax	31,808	17,367
Deferred tax		
Origination and reversal of timing differences	509	1,537
Adjustments in respect of prior periods	-	(78)
Total deferred tax	509	1,459
Taxation on profit on ordinary activities	32,317	18,826

Tandoor Chop House Limited

Notes to the financial statements for the 52 week ended 29 December 2019

8. Taxation (continued)

Factors affecting tax charge for the period

The tax assessed for the period is lower than (2018 - higher than) the standard rate of corporation tax in the UK of 19.00% (2018 - 19.00%). The differences are explained below:

	52 weeks ended 29 December 2019 £	52 weeks ended 30 December 2018 £
Profit on ordinary activities before tax	152,851	92,934
Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 19.00% (2018 - 19.00%)	29,042	17,657
Effects of:		
Fixed asset differences	1,740	1,608
Adjustment to tax charge in respect of prior periods	1,092	(181)
Adjustment to tax charge in respect of prior periods - deferred tax	-	(78)
Adjustment to deferred tax due to change in rates	(38)	(180)
Deferred tax not recognised	191	-
Group relief claimed	(30,716)	(17,548)
Payment for group relief	30,716	17,548
Other	290	-
Total tax charge for the period	32,317	18,826

Tandoor Chop House Limited

Notes to the financial statements for the 52 week ended 29 December 2019

9. Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 31 December 2018	297,159	141,086	25,801	464,046
Additions	-	6,332	-	6,332
At 29 December 2019	297,159	147,418	25,801	470,378
Depreciation				
At 31 December 2018	61,942	33,628	8,138	103,708
Charge for the period	29,797	14,837	5,897	50,531
At 29 December 2019	91,739	48,465	14,035	154,239
Net book value				
At 29 December 2019	205,420	98,953	11,766	316,139
At 30 December 2018	235,217	107,458	17,663	360,338

10. Stocks

	29 December 2019 £	30 December 2018 £
Consumables stores	6,948	6,822

Stock recognised in cost of sales during the year as an expense was £481,418 (30 December 2018 - £388,655).

Tandoor Chop House Limited

Notes to the financial statements for the 52 week ended 29 December 2019

11. Debtors

	29 December 2019 £	30 December 2018 £
Trade debtors	21,151	6,123
Amounts owed by related parties (see note 17)	82,962	67,463
Other debtors	68,431	89,891
Prepayments and accrued income	55,417	46,318
Corporation tax	181	-
	<u>228,142</u>	<u>209,795</u>

Included within other debtors is an amount of £66,000 (2018 - £66,000) in relation to a deposit for a property lease which is classified as long term. All other balances fall due within 1 year.

Amounts owed by group undertakings are unsecured and are repayable on demand.

12. Creditors: Amounts falling due within one year

	29 December 2019 £	30 December 2018 £
Trade creditors	63,187	34,267
Amounts owed to group undertakings	492,219	747,100
Amounts owed to related parties (see note 17)	16,323	-
Other taxation and social security	110,670	98,875
Other creditors	22,421	31,861
Accruals and deferred income	73,602	51,057
	<u>778,422</u>	<u>963,160</u>

Included within amounts owed to group undertakings is a balance of £450,376 (2018 - £739,587) which is interest bearing at a fixed interest rate of 6%, is unsecured and falls due within one year.

Tandoor Chop House Limited

Notes to the financial statements for the 52 week ended 29 December 2019

13. Deferred taxation

	2019 £	2018 £
At beginning of period	7,151	5,692
Charged to statement of comprehensive income	509	1,459
At end of period	7,660	7,151

The provision for deferred taxation is made up as follows:

	29 December 2019 £	30 December 2018 £
Accelerated capital allowances	7,660	7,151

14. Share capital

	29 December 2019 £	30 December 2018 £
Allotted, called up and fully paid		
1 Ordinary share of £1	1	1

15. Reserves

Share capital

Share capital represents the nominal value of the shares issued.

Accumulated losses

Accumulated losses represent cumulative profits or losses, net of dividends paid and other adjustments.

Tandoor Chop House Limited

Notes to the financial statements for the 52 week ended 29 December 2019

16. Commitments under operating leases

At 29 December 2019 the company had future minimum lease payments under non-cancellable operating leases as follows:

	29 December 2019 £	30 December 2018 £
Not later than 1 year	110,000	110,000
Later than 1 year and not later than 5 years	440,000	440,000
Later than 5 years	149,178	259,178
	<u>699,178</u>	<u>809,178</u>

17. Related party transactions

The company has taken advantage of the exemption conferred by Financial Reporting Standard 102 Section 33 'Related Party Disclosures' paragraph 33.1A not to disclose transactions with certain group companies on the grounds that 100% of the voting rights in the company are controlled by the group.

The company is related to Ennismore International Management Limited, a company registered in England and Wales, by virtue of common control. The company was due £84,830 (2018 - £67,463) from Ennismore International Management Limited at 29 December 2019 as a result of group relief claimed.

In addition the company owed £1,868 to Ennismore international management Limited in respect of financing provided.

The company is related to Ennismore Sessions Limited, a company registered in England and Wales, by virtue of common control. The company owes £658 (2018 - £Nil) to Ennismore Sessions Limited at 31 December 2019 on behalf of group tax relief surrendered.

The company is related to NoCo Hotels Limited, a company registered in England and Wales, by virtue of common control. The company owes £9,213 (2018 - £Nil) to NoCo Hotels Limited at 31 December 2019 as a result of group tax relief surrendered.

The company is related to NoCo Newco Limited, a company registered in England and Wales, by virtue of common control. The company owes £6,288 (2018 - £Nil) to NoCo Newco Limited at 31 December 2019 as a result of group tax relief surrendered.

The company is related to Ennismore Holdings Limited, a company registered in England and Wales, by virtue of common control. The company owes £112 (2018 - £Nil) to Ennismore Holdings Limited at 31 December 2019 as a result of group tax relief surrendered.

The company is related to Ennismore International USA Holdings Limited, a company registered in England and Wales, by virtue of common control. The company owes £51 (2018 - £Nil) to Ennismore International USA Holdings Limited at 31 December 2019 as a result of group tax relief surrendered.

Tandoor Chop House Limited

Notes to the financial statements for the 52 week ended 29 December 2019

18. Post balance sheet events

During 2020 the company has been significantly impacted by the global coronavirus pandemic involving the spread of COVID-19. The restaurant has been forced to close twice during the year and when open has seen significantly reduced revenues versus 2019. Given the nature of the pandemic the directors have concluded that it is not possible to accurately quantify the impact of COVID-19 but believe it to be material. The company has availed itself of all available government support both local and national. Through use of cash reserves and intra-group support where necessary, the company is in a good position and the directors expect trading performance to improve into 2021.

19. Controlling party

The company is a direct subsidiary of Ennismore Restaurants Holdings Limited, a company registered in England and Wales.

The largest and smallest group in which the results of the company are consolidated is that headed by Ennismore Holdings Limited. The consolidated accounts of Ennismore Holdings Limited are available to the public and may be obtained from Companies House, Crown Way, Maindy, Cardiff, CF14 3UZ.

In the opinion of the directors, the ultimate controlling party is Sharan Pasricha.