

**NORTH WEST BENGALI HINDU CULTURAL ASSOCIATION LTD  
DIRECTORS' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

Roy & Co

Chartered Certified Accountants

139 Wilbraham Road  
Fallowfield  
Manchester  
M14 7DS

**NORTH WEST BENGALI HINDU CULTURAL ASOCIATION LTD**  
**Directors' Report and Financial Statements**  
**For The Year Ended 30 September 2018**

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**NORTH WEST BENGALI HINDU CULTURAL ASOCIATION LTD**  
**Company Information**  
**For The Year Ended 30 September 2018**

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**Directors** Mr SREEKANTA BHATTACHARYYA  
Dr GYAN PRAKASH SINGH

**Company Number** 10374511

**Registered Office** 48 Highcroft  
Hyde  
Cheshire  
SK14 5LE

**Accountants** Roy & Co  
Chartered Certified Accountants  
139 Wilbraham Road  
Fallowfield  
Manchester  
M14 7DS

**NORTH WEST BENGALI HINDU CULTURAL ASSOCIATION LTD**

**Company No. 10374511**

**Directors' Report For The Year Ended 30 September 2018**

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The directors present their report and the financial statements for the year ended 30 September 2018.

**Statement of 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 the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- 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.

**Directors**

The directors who held office during the year were as follows:

Mr SREEKANTA BHATTACHARYYA

Mr UTTAM KUMAR DAS

Dr GYAN PRAKASH SINGH

APPOINTED 16/04/2018

**Small Company Rules**

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

On behalf of the board

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**Mr SREEKANTA BHATTACHARYYA**

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**Dr GYAN PRAKASH SINGH**

**27 June 2019**

**NORTH WEST BENGALI HINDU CULTURAL ASSOCIATION LTD**

**Accountant's Report  
For The Year Ended 30 September 2018**

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In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this 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 directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 30 September 2018 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

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**27 June 2019**

Roy & Co  
Chartered Certified Accountants

139 Wilbraham Road  
Fallowfield  
Manchester  
M14 7DS

**NORTH WEST BENGALI HINDU CULTURAL ASOCIATION LTD**  
**Profit and Loss Account**  
**For The Year Ended 30 September 2018**

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	Notes	30 September 2018 £	Period to 30 September 2017 £
<b>TURNOVER</b>		14,459	11,074
Cost of sales		-	-
		<hr/>	<hr/>
<b>GROSS PROFIT</b>		14,459	11,074
Administrative expenses		(14,121 )	(8,413 )
		<hr/>	<hr/>
<b>OPERATING PROFIT</b>		338	2,661
Interest payable and similar charges		(7 )	-
		<hr/>	<hr/>
<b>PROFIT FOR THE FINANCIAL YEAR</b>		<hr/> <hr/> 331	<hr/> <hr/> 2,661

The notes on pages 7 to 8 form part of these financial statements.

**NORTH WEST BENGALI HINDU CULTURAL ASSOCIATION LTD**

**Balance Sheet**

**As at 30 September 2018**

		<b>30 September 2018</b>		<b>Period to 30 September 2017</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>3</b>		4,538		4,538
			<u>4,538</u>		<u>4,538</u>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		15,795		11,024	
		<u>15,795</u>		<u>11,024</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>4</b>	(4,440 )		-	
		<u>(4,440 )</u>		<u>-</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			11,355		11,024
			<u>11,355</u>		<u>11,024</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			15,893		15,562
			<u>15,893</u>		<u>15,562</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>5</b>	(12,900 )		(12,900 )	
		<u>(12,900 )</u>		<u>(12,900 )</u>	
<b>NET ASSETS</b>			2,993		2,662
			<u>2,993</u>		<u>2,662</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>6</b>		1		1
Profit and Loss Account			2,992		2,661
			<u>2,992</u>		<u>2,661</u>
<b>SHAREHOLDERS' FUNDS</b>			2,993		2,662
			<u>2,993</u>		<u>2,662</u>

**NORTH WEST BENGALI HINDU CULTURAL ASOCIATION LTD**

**Balance Sheet (continued)**

**As at 30 September 2018**

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For the year ending 30 September 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- 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 in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

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**Mr SREEKANTA BHATTACHARYYA**

**27 June 2019**

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**Dr GYAN PRAKASH SINGH**

The notes on pages 7 to 8 form part of these financial statements.



# NORTH WEST BENGALI HINDU CULTURAL ASSOCIATION LTD

## Notes to the Financial Statements For The Year Ended 30 September 2018

### 1. Accounting Policies

#### 1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

#### 1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

##### Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

##### Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

#### 1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	0
Motor Vehicles	0
Fixtures & Fittings	0

### 2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

### 3. Tangible Assets

	Fixtures & Fittings £
<b>Cost</b>	
As at 1 October 2017	4,538
As at 30 September 2018	4,538
<b>Net Book Value</b>	
As at 30 September 2018	4,538
As at 1 October 2017	4,538

**NORTH WEST BENGALI HINDU CULTURAL ASOCIATION LTD**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2018**

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**4. Creditors: Amounts Falling Due Within One Year**

	<b>30 September 2018</b>	<b>Period to 30 September 2017</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	4,440	-
	<u>4,440</u>	<u>-</u>

**5. Creditors: Amounts Falling Due After More Than One Year**

	<b>30 September 2018</b>	<b>Period to 30 September 2017</b>
	<b>£</b>	<b>£</b>
Bank loans	12,900	-
Private Loan (Long term liabilities - creditors > 1 year)	-	12,900
	<u>12,900</u>	<u>12,900</u>

**6. Share Capital**

	<b>30 September 2018</b>	<b>Period to 30 September 2017</b>
Allotted, Called up and fully paid	1	1

**7. General Information**

NORTH WEST BENGALI HINDU CULTURAL ASOCIATION LTD is a private company, limited by shares, incorporated in England & Wales, registered number 10374511. The registered office is 48 Highcroft, Hyde, Cheshire, SK14 5LE.

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.