

Bengali Association of Merseyside & North of England

Accounts for the Year Ended

31 December 2023

Bengali Association of Merseyside & North of England

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Bengali Association of Merseyside & North of England

Officers and advisers

For the year ended 31 December 2023

Management Committee

Sandip Chatterjee – President
Niladri Ghosal – General Secretary
Arijit Dey - Treasurer

Accountants

Myersons
Chartered Accountants
32 Derby Street
Ormskirk
Lancashire
L39 2BY

Registered Charity

Charity number: 513023

Bengali Association of Merseyside & North of England

Accountants Report

For the year ended 31 December 2023

We report on the accounts of Bengali Association of Merseyside & North of England for the year ended 31 December 2023 which are set out on pages 4 to 6.

Respective responsibilities of the Committee and Examiner

As the Charity's Committee you are responsible for the preparation of the accounts; you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is our responsibility to examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and state whether particular matters have come to our attention.

Basis of the Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and to comply with accounting requirements of the 2011 Act have not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Myersons
Chartered Accountants
32 Derby Street
Ormskirk
Lancashire
L39 2BY

Bengali Association of Merseyside & North of England

Approval of Financial Statements

We hereby approve the financial statements for the year ended 31 December 2023 and acknowledge our responsibility for them, particularly for the appropriateness of the accounting basis and for providing all information and explanations necessary to the accountants for their compilation.

The Management Committee:

Sandip Chatterjee – President

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Niladri Ghosal – General Secretary

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Arijit Dey - Treasurer

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Dated

Bengali Association of Merseyside & North of England
Profit and Loss Account

For the year ended 31 December 2023

	2023		2022	
	£	£	£	£
Income				
Membership Donations	18,069		18,747	
Brochure Income	7,605		947	
Ticketed Cultural Event (RNJ)	2,907		-	
Stall Booking	740		542	
Other Income	1,329		870	
Meal Coupon	4,390		-	
		35,040		21,106
Expenses				
Kitchen / Food	10,827		11,102	
Hall Hire	8,430		6,960	
Storage / Logistics	1,726		1,694	
Puja Samagri	664		793	
Administrative Costs	1,539		2,230	
Accountancy	600		600	
Brochure Costs	968		799	
Other Printing Costs	135		790	
Cultural Events	1,749		1,007	
Ticketed Cultural Event (RNJ)	2,433		-	
Banking Charges	382		115	
Postage	38		479	
Donations	-		600	
Depreciation	273		400	
		29,764		27,569
Surplus/-Deficit before gift aid	£	5,276	£	(6,463)
Gift aid		4,583		4,311
Net surplus for the year	£	9,859	£	(2,152)

Bengali Association of Merseyside & North of England

Balance Sheet

As at 31 December 2023

	2023		2022	
	£	£	£	£
Fixed assets				
Tangible assets (Note 1, Page 6)		2,856		2,481
Current assets				
Bank Account (Note 2, Page 6)	17,730		93,518	
Fixed Term Deposit	85,000			
Other Debtors (Note 3, Page 6)	4,583		4,311	
Cash	-		-	
	<u>107,313</u>		<u>97,829</u>	
Current Liabilities				
Accruals	-600		-600	
	<u>-600</u>		<u>-600</u>	
Net current assets		106,713		97,229
Net assets		<u>109,569</u>		<u>99,710</u>
Financed by:				
Capital accounts				
Balance as at 1 January 2022		99,710		101,862
Surplus/-Deficit for year		<u>9,859</u>		<u>-2,152</u>
		<u>109,569</u>		<u>99,710</u>

Bengali Association of Merseyside & North of England

Notes to the Accounts

For the year ended 31 December 2023

Note 1

Tangible fixed assets

	Fixtures & Fittings	Equipment	Total £
Cost			
At 1 January 2023	389	3,672	4,061
Additions during year	-	648	648
At 31 December 2023	<u>389</u>	<u>4,320</u>	<u>4,709</u>
Depreciation			
At 1 January 2023	389	1,191	1,580
Charge for the year	-	273	273
At 31 December 2023	<u>389</u>	<u>1,464</u>	<u>1,853</u>
Net book value			
At 31 December 2023	-	2,856	2,856
At 31 December 2022	-	2,481	2,481

Note 2

Cash at Bank

The bank current account balance shown in the financial statements is represented by;

Balance per statement 31/12/2023	£17,730
Less: Un-presented cheques	£NIL
Plus: Un-lodged receipts	<u>£NIL</u>
Balance per financial statements	<u>£17,730</u>

Note 3

Other Debtors

The balance represents the amount owed from HMRC for a gift aid claim on donations received.