

Bengali Association of Merseyside & North of England

Accounts for the Year Ended

31 December 2024

AS MYERSONS WHO ARE
CHARTERED ACCOUNTANTS TO
BAMNE, I CERTIFY THIS IS A
FINAL COPY OF THE ACCOUNTS
FOR 2024.

NICOLA PRICE ACA FCCA

1 AUGUST 2025




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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 2024

Management Committee

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

Accountants

Myersons
Chartered Accountants
32 Derby Street
Ormskirk
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L39 2BY

Registered Charity

Charity number: 513023

Bengali Association of Merseyside & North of England

Accountants Report

For the year ended 31 December 2024

We report on the accounts of Bengali Association of Merseyside & North of England for the year ended 31 December 2024 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 2024 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

.....

Niladri Ghosal – General Secretary

.....

Arijit Dey - Treasurer

.....

Dated

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

For the year ended 31 December 2024

	2024		2023	
	£	£	£	£
Income				
Membership Donations	17,039		18,069	
Brochure Income	5,820		7,605	
Ticketed Cultural Event (RNJ)	617		2,907	
Stall Booking	880		740	
Other Income	1,277		1,329	
Meal Coupon	4,475		4,390	
Investment interest	4,323		-	
		34,431		35,040
Expenses				
Kitchen / Food	12,080		10,827	
Hall Hire	7,524		8,430	
Storage / Logistics	2,206		1,726	
Puja Samagri	420		664	
Administrative Costs	1,634		1,539	
Accountancy	600		600	
Brochure Costs	664		968	
Other Printing Costs	60		135	
Cultural Events	1,270		1,749	
Ticketed Cultural Event	402		2,433	
Banking Charges	645		382	
Postage	21		38	
Donations	1,050		-	
Depreciation	559		273	
		29,135		29,764
Surplus/-Deficit before gift aid	£	5,296	£	5,276
Gift aid		3,789		4,583
Net surplus for the year	£	9,085	£	9,859

Bengali Association of Merseyside & North of England

Balance Sheet

As at 31 December 2024

	2024		2023	
	£	£	£	£
Fixed assets				
Tangible assets (Note 1, Page 6)		4,196		2,856
Current assets				
Bank Account (Note 2, Page 6)	31,309		17,730	
Fixed Term Deposit	80,000		85,000	
Other Debtors (Note 3, Page 6)	3,789		4,583	
Cash	-		-	
	<u>115,098</u>		<u>107,313</u>	
Current Liabilities				
Accruals	-600		-600	
Other Creditors	- 40		-	
	<u>-640</u>		<u>-600</u>	
Net current assets		114,458		106,713
Net assets		<u>118,654</u>		<u>109,569</u>
Financed by:				
Capital accounts				
Balance as at 1 January 2024		109,569		99,710
Surplus/-Deficit for year		<u>9,085</u>		<u>9,859</u>
		<u>118,654</u>		<u>109,569</u>

Bengali Association of Merseyside & North of England

Notes to the Accounts

For the year ended 31 December 2024

Note 1

Tangible fixed assets

	Fixtures & Fittings	Equipment	Total £
Cost			
At 1 January 2024	389	4,320	4,709
Additions during year	-	1,899	1,899
At 31 December 2024	<u>389</u>	<u>6,219</u>	<u>6,608</u>
Depreciation			
At 1 January 2024	389	1,464	1,853
Charge for the year	-	559	559
At 31 December 2024	<u>389</u>	<u>2,023</u>	<u>2,412</u>
Net book value			
At 31 December 2024	-	4,196	4,196
At 31 December 2023	<u>-</u>	<u>2,856</u>	<u>2,856</u>

Note 2

Cash at Bank

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

Balance per statement 31/12/2024	£31,309
Less: Un-presented cheques	£NIL
Plus: Un-lodged receipts	<u>£NIL</u>
Balance per financial statements	<u>£31,309</u>

Note 3

Other Debtors

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