Bengali Association of Merseyside & North of England

Accounts for the Year Ended

31 December 2025

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 2025

Management Committee	Sandip Chatterjee – President Niladri Ghosal – General Secretary Prasenjit Thakur - 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 2025

We report on the accounts of Bengali Association of Merseyside & North of England for the year ended 31 December 2025 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 2025 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

…….

Prasenjit Thakur - Treasurer

……

Dated …….

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

For the year ended 31 December 2025

	2025		2024	
	£	£	£	£
Income				
Membership Donations	22,809		17,039	
Brochure Income	5,490		5,820	
Ticketed Cultural Event	1,612		617	
Stall Booking	1.235		880	
Other Income	1,830		1,277	
Meal Coupon	3,897		4,475	
Kali Protima Surplus	1,791			
Investment interest	3,888		4,323	
		42,551		34,431
Expenses				
Kitchen / Food	12,089		12,080	
Hall Hire	8,000		7,524	
Storage / Logistics	2,514		2,206	
Puja Samagri	1,884		420	
Administrative Costs	2,951		1,634	
Accountancy	625		600	
Brochure Costs	837		664	
Other Printing Costs	63		60	
Cultural Events	1,173		1,270	
Ticketed Cultural Event	1,513		402	
Banking Charges	604		645	
Postage	-		21	
Donations	590		1,050	
Depreciation	632		559	
		33,475		29,135
Surplus/-Deficit before gift aid	£	9,076	£	5,276
Gift aid		5,650		3,789
Net surplus for the year	£	14,726	£	9,085

Bengali Association of Merseyside & North of England

Balance Sheet

As at 31 December 2025

	2025		2024	
	£	£	£	£
Fixed assets				
Tangible assets (Note 1, Page 6)		4,294		4,196
Current assets				
Bank Account (Note 2, Page 6)	40,460		31,309	
Fixed Term Deposit	83,888		80,000	
Other Debtors (Note 3, Page 6)	5,650		3,789	
Cash	-		-	
	129,998		115,098	
Current Liabilities				
Accruals	-625		-600	
Oher Creditors	-287		-40	
	-912		-640	
Net current assets		129,086		114,458
Net assets		133,380		118,654
Financed by:				
Capital accounts				
Balance as at 1 January 2025		118,654		109,569
Surplus/-Deficit for year		14,726		9,085
		133,380		118,654

Bengali Association of Merseyside & North of England

Notes to the Accounts

For the year ended 31 December 2025

Note 1
Tangible fixed assets

	Fixtures & Fittings	Equipment	Total £
Cost			
At 1 January 2025	389	6,219	6,608
Additions during year	-	730	730
At 31 December 2025	389	6,949	7,338
Depreciation			
At 1 January 2025	389	2,023	2,412
Charge for the year	-	632	632
At 31 December 2025	389	2,655	3,044
Net book value			
At 31 December 2025	-	4,294	4,294
At 31 December 2024	-	4,196	4,196

Note 2
Cash at Bank
The bank current account balance shown in the financial statements is represented by;

Balance per statement 31/12/2025	£40,460
Less: Un-presented cheques	£NIL
Plus: Un-lodged receipts	£NIL
Balance per financial statements	£40,460

Note 3
Other Debtors
The balance of £5,650 represents the amount owed from HMRC at the balance sheet date for gift aid claims on donations received.