

**MODHUBON SAREE CENTRE LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

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

MODHUBON SAREE CENTRE LIMITED
Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—4

MODHUBON SAREE CENTRE LIMITED
Balance Sheet
As At 31 May 2024

Registered number: 4777458

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	4		30,000		30,000
Tangible Assets	5		5,326		6,266
			<u>35,326</u>		<u>36,266</u>
CURRENT ASSETS					
Stocks	6	118,460		112,600	
Cash at bank and in hand		<u>1,542</u>		<u>3,288</u>	
		120,002		115,888	
Creditors: Amounts Falling Due Within One Year	7	<u>(33,485)</u>		<u>(25,954)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>86,517</u>		<u>89,934</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>121,843</u>		<u>126,200</u>
Creditors: Amounts Falling Due After More Than One Year	8		<u>(90,574)</u>		<u>(95,891)</u>
NET ASSETS			<u>31,269</u>		<u>30,309</u>
CAPITAL AND RESERVES					
Called up share capital	9		2		2
Profit and Loss Account			<u>31,267</u>		<u>30,307</u>
SHAREHOLDERS' FUNDS			<u>31,269</u>		<u>30,309</u>

MODHUBON SAREE CENTRE LIMITED
Balance Sheet (continued)
As At 31 May 2024

For the year ending 31 May 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mrs Shahara BEGUM

Director

25 February 2025

The notes on pages 3 to 4 form part of these financial statements.

MODHUBON SAREE CENTRE LIMITED
Notes to the Financial Statements
For The Year Ended 31 May 2024

1. General Information

MODHUBON SAREE CENTRE LIMITED is a private company, limited by shares, incorporated in England & Wales, registered number 4777458. The registered office is 139 Wilbraham Road, Fallowfield, Manchester, M14 7DS.

2. Accounting Policies

2.1. 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.

2.2. 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.

2.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of years.

2.4. 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:

Motor Vehicles	0
Fixtures & Fittings	15%

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 4 (2023: 4)

4. Intangible Assets

	Goodwill
	£
Cost	
As at 1 June 2023	30,000
As at 31 May 2024	30,000
Net Book Value	
As at 31 May 2024	30,000
As at 1 June 2023	30,000

MODHUBON SAREE CENTRE LIMITED
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2024

5. Tangible Assets

	Fixtures & Fittings
	£
Cost	
As at 1 June 2023	16,437
As at 31 May 2024	16,437
Depreciation	
As at 1 June 2023	10,171
Provided during the period	940
As at 31 May 2024	11,111
Net Book Value	
As at 31 May 2024	5,326
As at 1 June 2023	6,266

6. Stocks

	2024	2023
	£	£
Materials	118,460	112,600

7. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Corporation tax	4,327	4,327
VAT	10,244	4,570
Accruals and deferred income	18,914	17,057
	33,485	25,954

8. Creditors: Amounts Falling Due After More Than One Year

	2024	2023
	£	£
Bank loans	23,821	29,138
Directors Loans (Long term liabilities - creditors > 1 year)	66,753	66,753
	90,574	95,891

9. Share Capital

	2024	2023
	£	£
Allotted, Called up and fully paid	2	2

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.