

Registered number  
4827770

Bengal Spice Ltd  
Abbreviated Accounts  
31 July 2005



**Bengal Spice Ltd**  
**Abbreviated Balance Sheet**  
**as at 31 July 2005**

|                                                       | Notes | 2005<br>£    | 2004<br>£      |
|-------------------------------------------------------|-------|--------------|----------------|
| <b>Fixed assets</b>                                   |       |              |                |
| Intangible assets                                     | 2     | 4,800        | 5,400          |
| <b>Current assets</b>                                 |       |              |                |
| Stocks                                                |       | 493          | 480            |
| Cash at bank and in hand                              |       | 75           | 290            |
|                                                       |       | <u>568</u>   | <u>770</u>     |
| <b>Creditors: amounts falling due within one year</b> |       | 3,566        | (4,384)        |
| <b>Net current assets/(liabilities)</b>               |       | <u>4,134</u> | <u>(3,614)</u> |
| <b>Net assets</b>                                     |       | <u>8,934</u> | <u>1,786</u>   |
| <b>Capital and reserves</b>                           |       |              |                |
| Called up share capital                               | 3     | 2            | 2              |
| Profit and loss account                               |       | 1,800        | 1,784          |
| <b>Shareholders' funds</b>                            |       | <u>1,802</u> | <u>1,786</u>   |

The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.

F Haq  
Director



Approved by the board on 24 November 2005

**Bengal Spice Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 July 2005**

**1 Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**Turnover**

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

**Depreciation/Amortisation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

|          |                                                                       |
|----------|-----------------------------------------------------------------------|
| Goodwill | Equal annual instalments over its estimated economic life of 10 years |
|----------|-----------------------------------------------------------------------|

**Stocks**

Stock is valued at the lower of cost and net realisable value.

**Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**2 Intangible fixed assets**

£

**Cost**

|                  |              |
|------------------|--------------|
| At 1 August 2004 | 6,000        |
| At 31 July 2005  | <u>6,000</u> |

**Amortisation**

|                          |              |
|--------------------------|--------------|
| At 1 August 2004         | 600          |
| Provided during the year | 600          |
| At 31 July 2005          | <u>1,200</u> |

**Net book value**

|                 |              |
|-----------------|--------------|
| At 31 July 2005 | <u>4,800</u> |
| At 31 July 2004 | <u>5,400</u> |

**3 Share capital**

**2005**

**2004**

£

£

Authorised:

|                            |            |            |
|----------------------------|------------|------------|
| Ordinary shares of £1 each | <u>100</u> | <u>100</u> |
|----------------------------|------------|------------|

**2005**

**2004**

£

£

Allotted, called up and fully paid:

|                            |          |          |
|----------------------------|----------|----------|
| Ordinary shares of £1 each | <u>2</u> | <u>2</u> |
|----------------------------|----------|----------|

**Bengal Spice Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 July 2005**

**4 Transactions with directors**

The director, Mr F Haq, has a current account with the company.

At 31st July 2005 the net balance due was £87 (2003/04 £927)