

Abbreviated Unaudited Accounts for the Year Ended 31 July 2006

for

Bengal Spice Limited



Bengal Spice Limited

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for the Year Ended 31 July 2006

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Bengal Spice Limited

Company Information  
for the Year Ended 31 July 2006

**DIRECTOR:**

M. F. Haq

**SECRETARY:**

M. Haq

**REGISTERED OFFICE:**

91 West Ella Road  
Kirk Ella  
Hull  
HU10 7QR

**REGISTERED NUMBER:**

4827770 (England and Wales)

**ACCOUNTANTS:**

D.I. Brocklesby & Co.  
Chartered Accountants  
91 West Ella Road  
Kirk Ella  
Hull  
HU10 7QR

Bengal Spice Limited

Abbreviated Balance Sheet  
31 July 2006

|                                                       |       | 31.7.06 |         | 31.7.05 |         |
|-------------------------------------------------------|-------|---------|---------|---------|---------|
|                                                       | Notes | £       | £       | £       | £       |
| <b>FIXED ASSETS:</b>                                  |       |         |         |         |         |
| Intangible assets                                     | 2     |         | 4,200   |         | 4,800   |
| <b>CURRENT ASSETS:</b>                                |       |         |         |         |         |
| Stocks                                                |       | 1,471   |         | 493     |         |
| Debtors                                               |       | 43      |         | -       |         |
| Cash in hand                                          |       | 75      |         | 75      |         |
|                                                       |       | 1,589   |         | 568     |         |
| <b>CREDITORS:</b> Amounts falling due within one year |       | 3,213   |         | 3,566   |         |
| <b>NET CURRENT LIABILITIES:</b>                       |       |         | (1,624) |         | (2,998) |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>         |       |         | £2,576  |         | £1,802  |
| <b>CAPITAL AND RESERVES:</b>                          |       |         |         |         |         |
| Called up share capital                               | 3     |         | 2       |         | 2       |
| Profit and loss account                               |       |         | 2,574   |         | 1,800   |
| <b>SHAREHOLDERS' FUNDS:</b>                           |       |         | £2,576  |         | £1,802  |

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 July 2006.

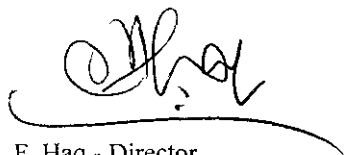
The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2006 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

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

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

The financial statements were approved by the director on 1 March 2007 and were signed by:



M. F. Haq - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts  
for the Year Ended 31 July 2006

1. **ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being written off evenly over its estimated useful life of ten years.

**Stocks**

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

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**

|                        | <u>Total</u> |
|------------------------|--------------|
|                        | £            |
| <b>COST:</b>           |              |
| At 1 August 2005       |              |
| and 31 July 2006       | 6,000        |
| <b>AMORTISATION:</b>   |              |
| At 1 August 2005       | 1,200        |
| Charge for year        | 600          |
| At 31 July 2006        | 1,800        |
| <b>NET BOOK VALUE:</b> |              |
| At 31 July 2006        | 4,200        |
| At 31 July 2005        | 4,800        |

3. **CALLED UP SHARE CAPITAL**

|                                  |          |                |               |               |
|----------------------------------|----------|----------------|---------------|---------------|
| Authorised:                      |          |                |               |               |
| Number:                          | Class:   | Nominal value: | 31.7.06       | 31.7.05       |
|                                  |          | £              | £             | £             |
| 100                              | Ordinary | £1             | 100           | 100           |
|                                  |          |                | <u>      </u> | <u>      </u> |
| Allotted, issued and fully paid: |          |                |               |               |
| Number:                          | Class:   | Nominal value: | 31.7.06       | 31.7.05       |
|                                  |          | £              | £             | £             |
| 2                                | Ordinary | £1             | 2             | 2             |
|                                  |          |                | <u>      </u> | <u>      </u> |

Bengal Spice Limited

Report of the Accountants to the Director of  
Bengal Spice Limited

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 July 2006 set out on pages three to six and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



D.I. Brocklesby & Co.  
Chartered Accountants  
91 West Ella Road  
Kirk Ella  
Hull  
HU10 7QR

1 March 2007