

Abbreviated Unaudited Accounts for the Year Ended 31 July 2013

for

Bengal Spice Limited

Contents of the Abbreviated Accounts  
for the Year Ended 31 July 2013

Page

Company Information

1

Abbreviated Balance Sheet

2

Notes to the Abbreviated Accounts

3

Bengal Spice Limited

Company Information  
for the Year Ended 31 July 2013

**DIRECTOR:** M. F. Haq

**SECRETARY:** M. Haq

**REGISTERED OFFICE:** 47 Prospect Road  
Scarborough  
North Yorkshire  
YO12 7JX

**REGISTERED NUMBER:** 04827770 (England and Wales)

**ACCOUNTANTS:** D.I. Brocklesby & Co.  
Chartered Accountants  
Kiln How  
Rosthwaite  
Keswick  
Cumbria  
CA12 5XB

Abbreviated Balance Sheet

31 July 2013

|                                              | Notes | 31.7.13<br>£ | £              | 31.7.12<br>£ | £              |
|----------------------------------------------|-------|--------------|----------------|--------------|----------------|
| <b>FIXED ASSETS</b>                          |       |              |                |              |                |
| Intangible assets                            | 2     |              | -              |              | 600            |
| <b>CURRENT ASSETS</b>                        |       |              |                |              |                |
| Stocks                                       |       | 1,322        |                | 1,149        |                |
| Debtors                                      |       | 947          |                | 3,946        |                |
| Cash in hand                                 |       | 357          |                | 357          |                |
|                                              |       | <u>2,626</u> |                | <u>5,452</u> |                |
| <b>CREDITORS</b>                             |       |              |                |              |                |
| Amounts falling due within one year          |       | <u>7,613</u> |                | <u>7,145</u> |                |
| <b>NET CURRENT LIABILITIES</b>               |       |              | <u>(4,987)</u> |              | <u>(1,693)</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |              | <u>(4,987)</u> |              | <u>(1,093)</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |              |                |              |                |
| Called up share capital                      | 3     |              | 100            |              | 100            |
| Profit and loss account                      |       |              | <u>(5,087)</u> |              | <u>(1,193)</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |              | <u>(4,987)</u> |              | <u>(1,093)</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2013 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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
- (b) year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 22 January 2014 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 2013

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 April 2008).

**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 amortised evenly over its estimated useful life of ten years.

**Stocks**

Stocks are 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**

|                       | Total<br>£ |
|-----------------------|------------|
| <b>COST</b>           |            |
| At 1 August 2012      |            |
| and 31 July 2013      | 6,000      |
| <b>AMORTISATION</b>   |            |
| At 1 August 2012      | 5,400      |
| Amortisation for year | 600        |
| At 31 July 2013       | 6,000      |
| <b>NET BOOK VALUE</b> |            |
| At 31 July 2013       | -          |
| At 31 July 2012       | 600        |

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

| Number: | Class:   | Nominal<br>value: | 31.7.13<br>£ | 31.7.12<br>£ |
|---------|----------|-------------------|--------------|--------------|
| 100     | Ordinary | £1                | 100          | 100          |

4. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 July 2013 and 31 July 2012:

|                                      | 31.7.13<br>£ | 31.7.12<br>£ |
|--------------------------------------|--------------|--------------|
| <b>M. F. Haq</b>                     |              |              |
| Balance outstanding at start of year | 3,760        | 3,760        |
| Amounts repaid                       | (3,093)      | -            |
| Balance outstanding at end of year   | 667          | 3,760        |

4. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES - continued**

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.