

Registered Number 02903924

BENGALI WORKERS ASSOCIATION

Abbreviated Accounts

31 March 2016

Abbreviated Balance Sheet as at 31 March 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		£	£
Fixed assets			
Tangible assets	3	11,031	16,363
		<u>11,031</u>	<u>16,363</u>
Current assets			
Debtors		-	1,415
Cash at bank and in hand		126,284	92,943
		<u>126,284</u>	<u>94,358</u>
Net current assets (liabilities)		<u>126,284</u>	<u>94,358</u>
Total assets less current liabilities		<u>137,315</u>	<u>110,721</u>
Total net assets (liabilities)		<u>137,315</u>	<u>110,721</u>
Reserves			
Income and expenditure account		137,315	110,721
Members' funds		<u>137,315</u>	<u>110,721</u>

- For the year ending 31 March 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 29 December 2016

And signed on their behalf by:

Abdus Samad, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Tangible assets depreciation policy

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on cost

Fixtures and fittings - 25% on cost

Computer equipment - 25% on cost

Other accounting policies**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Company limited by guarantee

Company is limited by guarantee and consequently does not have share capital.

3 Tangible fixed assets

	£
Cost	
At 1 April 2015	45,328
Additions	440
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2016	<u>45,768</u>
Depreciation	
At 1 April 2015	28,965
Charge for the year	5,772
On disposals	-
At 31 March 2016	<u>34,737</u>
Net book values	
At 31 March 2016	<u>11,031</u>
At 31 March 2015	<u>16,363</u>

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