

Association of Port Health Authorities

Company Registration Number:

2346876 (England and Wales)

Abbreviated (Unaudited) Financial Statements

Period of accounts

Start date: 1st April 2014

End date: 31st March 2015

Association of Port Health Authorities

**Company Information
for the period ended 31st March 2015**

Director:	I Bratty G Cooper J Robinson J G Slee
Company secretary:	G Cooper
Registered office address:	Chadwick Court 15 Hatfields London SE1 8DJ
Company Registration Number	2346876 (England and Wales)

ASSOCIATION OF PORT HEALTH AUTHORITIES

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2015

	Notes	2015 £	2014 £
TURNOVER	2	63,677	95,364
Cost of sales	3	<u>(29,842)</u>	<u>(51,842)</u>
 GROSS PROFIT		 33,835	 43,522
Administrative expenses	4	<u>(30,754)</u>	<u>(43,717)</u>
 OPERATING (LOSS)/PROFIT		 3,081	 (195)
Interest receivable and similar income	5	<u>14</u>	<u>6</u>
 (LOSS)/PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		 3,095	 (189)
Tax on (loss)/profit on ordinary activities		<u>-</u>	<u>-</u>
 PROFIT/(LOSS) FOR THE FINANCIAL YEAR		 <u>3,095</u>	 <u>(189)</u>

ASSOCIATION OF PORT HEALTH AUTHORITIES

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2015

	Notes	2015	2014
		£	£
Fixed assets			
Tangible assets	6	195	2,047
Total fixed assets:		<u>195</u>	<u>2,047</u>
Current assets			
Debtors	7	4,001	48,713
Cash at bank and in hand	8	<u>50,187</u>	<u>43,279</u>
Total current assets:		<u>54,188</u>	<u>91,992</u>
Creditors			
Creditors: amounts falling due within one year:	9	<u>22,707</u>	<u>65,458</u>
Net current assets (liabilities)		<u>31,481</u>	<u>26,534</u>
Total net assets (liabilities)		<u>31,676</u>	<u>28,581</u>
Capital and reserves			
Revaluation reserve		31,676	28,581
		<u>31,676</u>	<u>28,581</u>
RESERVES		Profit and loss account	
		£	
At 1 April 2014		28,581	
Profit/Loss for the financial year		3,095	
At 31 March 2015		<u>31,676</u>	

For the year ending 31st March 2015, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

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.

The financial statements were approved by the Board of Directors on _____

SIGNED ON BEHALF OF THE BOARD BY:

Name

Status:

Association of Port Health Authorities

Notes to the Abbreviated Financial Statements for the period ended 31st March 2015

1 Accounting policies

Basis of measurement and preparation of accounts

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

2 Turnover policy

The turnover shown in the profit and loss account represents revenue recognised by the company in respect of subscriptions and services supplied during the period, exclusive of Value Added Tax and trade discounts.

Turnover	2015 £	2014 £
Subscriptions	33,397	37,640
Conference fees	-	43,567
Project income	9,832	6,974
Border inspection post fees	-	7,183
Unallocated	20,448	
	<u>63,677</u>	<u>95,364</u>

3 Cost of sales	2015 £	2014 £
Conference costs	9,171	40,360
Project expenses	10,073	6,606
Meetings and delegations	10,598	4,876
	<u>29,842</u>	<u>51,842</u>

4 Administration expenses	2015 £	2014 £
Printing, postage and stationery	3,583	597
Telephone	-	80
Computer software	1,297	269
Advertising and promotion	170	1,255
Website hosting	4,957	340
Legal and professional	500	1,500
Administration expenses	5,497	9,105
Accountancy and bookkeeping	11,566	18,339
Bank charges	186	109
Bad debts	-	6,635
Sundry expenses	40	89
Rent	311	3,730
Awards / gifts	796	-
Depreciation - plant and machinery	6	8
Depreciation - computer equipment	892	525
Depreciation - website	922	1,099
Depreciation - fixtures and fittings	32	37
	<u>30,754</u>	<u>43,717</u>

5 Interest receivable	2015 £	2014 £
Bank interest receivable	<u>14</u>	<u>6</u>

6 Tangible assets

	Total
	£
Cost	
At 1st April 2014:	14,462
Additions:	-
Disposals:	-
Revaluations	-
Transfers	-
At 31st March 2015:	<u><u>14,462</u></u>
Depreciation	
At 1st April 2014:	12,415
Charge for year:	1,852
On disposals:	-
At 31st March 2015	<u><u>14,267</u></u>
Net book value	
At 31st March 2015	<u><u>195</u></u>
At 31st March 2014	<u><u>2,047</u></u>

7 Debtors:

Debtors include £4,001 falling due after more than one year.

8 Cash at bank 31/3/15:

	£
Account 61503111 (Falmouth)	17,454
Account 02190001 (Milton K)	10,713
Account 92190028	22,020
	<hr/>
	50,187

9 Creditors:

Creditors include:	£
VAT payable on income received	3,096
VAT refund (net) from HMRC	1,994
Accruals for services received in 14/15	2,266
Subscriptions income for 2015/16 received in 2014/15.	15,352
	<hr/>
	22,707

10 Tangible fixed assets depreciation policy

Depreciation is provided, after taking account of any grants receivable, at the following annual rates in order to write off each asset over its estimated useful life. plant and machinery - 25% reducing balance, fixtures and fittings - 15% reducing balance, computer equipment 33% on cost, website - 33% on cost.

ASSOCIATION OF PORT HEALTH AUTHORITIES

TANGIBLE FIXED ASSETS FOR THE YEAR ENDED 31 MARCH 2015

	Plant & Machinery £	Fixtures & Fittings £	Computer Equipment £	Other Fixed Assets £	Total £
COST					
At 1 April 2014	145	1,035	9,951	3,331	14,462
Additions					-
At 31 March 2015	145	1,035	9,951	3,331	14,462
DEPRECIATION					
At 1 April 2014	122	825	9,059	2,409	12,415
Charge for the year	6	32	892	922	1,852
At 31 March 2015	128	857	9,951	3,331	14,267
NET BOOK VALUE					
At 31 March 2015	17	178	-	-	195
At 31 March 2014	23	210	892	922	2,047