

**Association of Port Health Authorities**

Company Registration Number:

2346876 (England and Wales)

**Abbreviated (Unaudited) Financial Statements**

**Period of accounts**

**Start date:** 1st April 2015

**End date:** 31st March 2016

**Association of Port Health Authorities**

**Company Information  
for the Period Ended 31st March 2016**

**Director:**

P McCarthy  
J Robinson  
J Warman

**Company secretary:**

**Registered office address:** 46 Church Street  
Runcorn  
WA7 1LL

**Company  
Registration  
Number:**

2346876 (England and Wales)

**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2016**

	Notes	2016 £	2015 £
<b>TURNOVER</b>	2	79,679	63,677
Cost of sales	3	<u>(31,242)</u>	<u>(29,842)</u>
 <b>GROSS PROFIT</b>		 48,437	 33,835
Administrative expenses	4	<u>(28,398)</u>	<u>(30,754)</u>
 <b>OPERATING (LOSS)/PROFIT</b>		 20,039	 3,081
Interest receivable and similar income	5	<u>-</u>	<u>14</u>
 <b>(LOSS)/PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		 20,039	 3,095
Tax on (loss)/profit on ordinary activities		<u>-</u>	<u>-</u>
 <b>PROFIT/(LOSS) FOR THE FINANCIAL YEAR</b>		 <u><u>20,039</u></u>	 <u><u>3,095</u></u>

**STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2016**

	Notes	2016	2015
		£	£
<b>Fixed assets</b>			
Tangible assets	6	164	195
<b>Total fixed assets:</b>		<u>164</u>	<u>195</u>
<b>Current assets</b>			
Debtors	7	2,639	4,001
Prepayments	8	148	
Cash at bank and in hand	9	<u>50,644</u>	<u>50,187</u>
<b>Total current assets:</b>		<u>53,431</u>	<u>54,188</u>
<b>Creditors</b>			
Creditors: amounts falling due within one year:	10	<u>1,880</u>	<u>22,707</u>
<b>Net current assets (liabilities)</b>		<u>51,551</u>	<u>31,481</u>
<b>Total net assets (liabilities)</b>		<u><u>51,715</u></u>	<u><u>31,676</u></u>
<b>Capital and reserves</b>			
Revaluation reserve		51,715	31,676
		<u>51,715</u>	<u>31,676</u>
<b>RESERVES</b>		<b>Profit and loss account</b>	
		<b>£</b>	
At 1 April 2015		31,676	
Profit/(Loss) for the financial year		20,039	
At 31 March 2016		<u><u>51,715</u></u>	

For the year ending 31st March 2016, 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 *Pat M<sup>c</sup>Carthy MBE*  
Status: *Chairman*



Association of Port Health Authorities

Notes to the Abbreviated Financial Statements  
for the Period Ended 31st March 2016

**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.

**ASSOCIATION OF PORT HEALTH AUTHORITIES**

**SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2016**

	2016	2015
	£	£
<b>2 Turnover</b>		
Subscriptions	39,870	33,397
Conference fees	26,379	
Project income	5,052	9,832
Sponsorship	5,500	
Unallocated		20,448
Refunds	2,878	
	<u>79,679</u>	<u>63,677</u>

	2016	2015
	£	£
<b>3 Cost of sales</b>		
Conference costs	22,667	9,171
Project expenses	5,100	10,073
Meetings and delegations	3,475	10,598
	<u>31,242</u>	<u>29,842</u>

	2016	2015
	£	£
<b>4 Administration expenses</b>		
Printing, postage and stationery	162	3,583
Computer software	37	1,297
Advertising and promotion		170
Website hosting	13,009	4,957
Legal and professional	7,167	7
Administration expenses	5,016	500
Accountancy and bookkeeping	4,268	5,497
Bank charges	100	11,566
Bad debts	(1,150)	6
Sundry expenses	(242)	186
Rent		40
Awards / gifts		311
Depreciation - plant and machinery	4	796
Depreciation - computer equipment		6
Depreciation - website		892
Depreciation - fixtures and fittings	27	922
	<u>28,398</u>	<u>30,754</u>

	2016	2015
	£	£
<b>5 INTEREST RECEIVABLE</b>		
Bank interest receivable	<u>          </u>	<u>14</u>



ASSOCIATION OF PORT HEALTH AUTHORITIES

**6 TANGIBLE ASSETS FOR THE YEAR ENDED 31 MARCH 2016**

	<b>Total</b>
	<b>£</b>
<b>Cost</b>	
At 1st April 2015	1180
Additions:	0
Disposals:	0
Revaluations:	0
Transfers:	0
At 31st March 2016	<u>1180</u>
<b>Depreciation</b>	
At 1st April 2015	985
Charge for the year	31
On disposals	0
At 31st March 2016	<u>1016</u>
<b>Net Book Value</b>	
At 31st March 2016	<u>164</u>
At 31st March 2015	<u>195</u>

Computer Equipment and other Fixed Assets were fully depreciated in 2014/15.

	<b>2016</b>
	<b>£</b>
<b>7 Debtors:</b>	
Net VAT expenditure 2015/16	<b>2,639</b>
<b>8 Prepayment:</b>	

Website licence 148

**9 Cash at bank 31/3/16:**

£  
Account 61503111  
(Falmouth) 50,644  
**50,644**

**1  
0 Creditors:**

Creditors include: £  
1,16  
Bursary costs 7  
Arcadia Systems 713  
**1,880**

**ASSOCIATION OF PORT HEALTH AUTHORITIES**

**11 TANGIBLE FIXED ASSETS FOR THE YEAR ENDED 31 MARCH  
2016**

	<b>Plant &amp; Machinery £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>COST</b>			
At 1 April 2015	145	1,035	1,180
Additions			-
At 31 March 2016	<u>145</u>	<u>1,035</u>	<u>1,180</u>
<b>DEPRECIATION</b>			
At 1 April 2015	128	857	985
Charge for the year	4	27	31
At 31 March 2016	<u>132</u>	<u>884</u>	<u>1,016</u>
<b>NET BOOK VALUE</b>			
At 31 March 2016	<u>13</u>	<u>151</u>	<u>164</u>
At 31 March 2015	<u>17</u>	<u>178</u>	<u>195</u>

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.