

**Association of Port Health Authorities**

Company Registration Number:

2346876 (England and Wales)

**Financial Statements (Unaudited)**

**Period of Accounts**

**Start Date:** 1<sup>st</sup> April 2017

**End Date:** 31<sup>st</sup> March 2018

**Association of Port Health Authorities**

**Company Information**  
**for the Period Ended 31<sup>st</sup> March 2018**

**Director:**

P McCarthy

J Warman

**Company secretary:**

**Registered office address:** Finance Strategy, Business Support Department Medway Council,  
Gun Wharf, Dock Road,  
Chatham,  
ME4 4TR

**Company  
Registration  
Number:**

2346876 (England and Wales)

**ASSOCIATION OF PORT HEALTH AUTHORITIES**  
**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2018**

	Notes	2018 £	2017 £
<b>TURNOVER</b>	<b>2</b>	<b>30,746</b>	27,238
Cost of sales	<b>3</b>	<u>(11,189)</u>	<u>(9,089)</u>
<b>GROSS PROFIT</b>		<b>19,557</b>	18,149
Administrative expenses	<b>4</b>	<u>(41,932)</u>	<u>(20,389)</u>
<b>OPERATING (LOSS)/PROFIT</b>		<b>(22,375)</b>	(2,241)
Interest receivable and similar income	<b>5</b>	<u>-</u>	<u>-</u>
<b>(LOSS)/PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		<b>(22,375)</b>	(2,241)
Tax on (loss)/profit on ordinary activities		<u>-</u>	<u>-</u>
<b>PROFIT/(LOSS) FOR THE FINANCIAL YEAR</b>		<u><b>(22,375)</b></u>	<u>(2,241)</u>

**STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2018**

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible fixed assets	6	-	138
<b>Total fixed assets:</b>		<u>-</u>	<u>138</u>
<b>Current assets</b>			
Short-term debtors	7	-	1,478
Payments in advance	8	-	-
Cash at bank and in hand	9	39,831	54,568
<b>Total current assets:</b>		<u>39,831</u>	<u>56,046</u>
<b>Current liabilities</b>			
Short-term creditors	10	1,180	-
Cash received in advance		11,552	(6,710)
<b>Total current liabilities</b>		<u>12,732</u>	<u>(6,710)</u>
<b>Net current assets/(liabilities)</b>		<u>27,099</u>	<u>49,336</u>
<b>Total net assets/(liabilities)</b>		<u>27,099</u>	<u>49,474</u>
<b>Capital and reserves</b>			
Profit and loss account		27,099	49,474
		<u>27,099</u>	<u>49,474</u>
<b>Profit and loss account</b>			
		£	
At 1 April 2017		49,474	
Profit/(Loss) for the financial year		(22,375)	
At 31 March 2018		<u>27,099</u>	

For the year ending 31<sup>st</sup> March 2018, 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: P McCarthy

Status: Director & Chair

## Association of Port Health Authorities

### Notes to the Financial Statements for the Period Ended 31<sup>st</sup> March 2018

#### 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 January 2015).

#### 2 Turnover policy

The turnover shown in the profit and loss account represents revenue recognized 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 2018

	2018	2017
	£	£
<b>2 Turnover</b>		
Subscriptions	22,412	26,778
Project income	230	-
Sponsorship	190	-
Handbook advertising	3,748	-
Training income	4,071	460
Handbook income	95	-
	<u>30,746</u>	<u>27,238</u>
	2018	2017
	£	£
<b>3 Cost of sales</b>		
Conference costs	1,567	587
Project expenses	600	5,214
Meetings and delegations	-	3,288
Training Cost	6,685	-
Handbook publishing	2,337	-
	<u>11,189</u>	<u>9,089</u>

**ASSOCIATION OF PORT HEALTH AUTHORITIES**

	<b>2018</b>	2017
	£	£
<b>4 Administration expenses</b>		
Printing, postage and stationery	<b>330</b>	8
Computer software	-	150
Advertising and promotion	-	750
Website hosting	<b>12,221</b>	12,026
Legal and professional	-	2,169
Administration expenses	-	3,542
Accountancy and bookkeeping	-	1,500
Bank charges	<b>78</b>	73
Bad debts	-	(1,000)
Sundry expenses	<b>2,225</b>	1,116
Rent	-	-
Awards/gifts	-	30
Chairman's Expense	<b>500</b>	-
Consultancy fees	<b>26,138</b>	-
Unknown	-	-
IT costs	<b>43</b>	-
Mobile phone	<b>259</b>	-
Depreciation – plant and machinery	<b>3</b>	3
Depreciation – computer equipment	-	-
Depreciation - website	-	-
Depreciation – fixtures and fittings	<b>19</b>	23
Loss on write-off of Intangible Fixed Assets	<b>116</b>	-
	<u><b>41,932</b></u>	<u>20,389</u>
	<b>2018</b>	2017
	£	£
<b>5 Interest Receivable</b>		
Bank interest receivable	<u>-</u>	<u>-</u>



**ASSOCIATION OF PORT HEALTH AUTHORITIES**

**6 Tangible fixed assets for the year ended 31 march 2018**

	<b>Plant &amp; Machinery £</b>	<b>Fixture &amp; Fittings £</b>	<b>Total £</b>
<b>COST</b>			
At 1 April 2017	145	1,035	1,180
Additions	-	-	-
Write-off	(145)	(1,035)	(1,180)
At 31 March 2018	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEPRECIATION</b>			
At 1 April 2017	135	907	1,042
Charge for the year	3	19	22
Depreciation written back on write-off	(138)	(926)	(1,064)
At 31 March 2018	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET BOOK VALUE</b>			
At 31 March 2018	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2017	<u>10</u>	<u>128</u>	<u>138</u>

A decision was made to write-off the assets during 2017/18 due to their non-materiality within the financial statements. The loss incurred in this transaction has been charged to the profit and loss account and can be seen within administration expenses (see note 4 above).

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 – 15% reducing balance.

	<b>2017/18</b>
<b>7 Short-term debtors (revised):</b>	<b>£</b>
	-
	-
<b>8 Cash and cash equivalents</b>	<b>£</b>
Account 61503111 (Falmouth)	39,831
	<b>39,831</b>
<b>9 Short-term creditors:</b>	<b>£</b>
VAT net expenditure due to HMRC	1,180
	<b>1,180</b>

**10 Cash received in advance**

Various subscriptions relating to 2018/19

11,552

**11,552**