

**Association of Port Health Authorities**

Company Registration Number:

2346876 (England and Wales)

**AMENDMENTS**

**Revised Financial Statements (Unaudited)**

**Period of Accounts**

**Start Date:** 1<sup>st</sup> April 2016

**End Date:** 31<sup>st</sup> March 2017

**Association of Port Health Authorities**

**Company Information**  
**for the Period Ended 31<sup>st</sup> March 2017**

**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**  
**REVISED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2017**

	Notes	2017 £	2016 £
<b>TURNOVER</b>	<b>2</b>	<b>27,238</b>	79,679
Cost of sales	<b>3</b>	<u>(9,089)</u>	<u>(31,242)</u>
<b>GROSS PROFIT</b>		<b>18,149</b>	48,437
Administrative expenses	<b>4</b>	<u>(20,389)</u>	<u>(28,398)</u>
<b>OPERATING (LOSS)/PROFIT</b>		<b>(2,241)</b>	20,039
Interest receivable and similar income	<b>5</b>	-	-
<b>(LOSS)/PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		<b>(2,241)</b>	20,039
Tax on (loss)/profit on ordinary activities		-	-
<b>PROFIT/(LOSS) FOR THE FINANCIAL YEAR</b>		<u><b>(2,241)</b></u>	<u>20,039</u>

**REVISED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2017**

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Tangible fixed assets	6	<u>138</u>	164
<b>Total fixed assets:</b>		<u>138</u>	<u>164</u>
<b>Current assets</b>			
Short-term debtors	7	1,478	2,639
Payments in advance	8	-	148
Cash and cash equivalents	9	<u>54,568</u>	50,644
<b>Total current assets:</b>		<u>56,046</u>	<u>53,431</u>
<b>Current Liabilities</b>			
Short-term creditors		-	(1,880)
Cash received in advance	10	<u>(6,710)</u>	-
<b>Total current liabilities</b>		<u>(6,710)</u>	<u>(1,880)</u>
<b>Net current assets/(liabilities)</b>		<u>49,336</u>	51,551
<b>Total net assets/(liabilities)</b>		<u>49,474</u>	<u>51,715</u>
<b>Capital and reserves</b>			
Profit and loss account		<u>49,474</u>	51,715
		<u>49,474</u>	<u>51,715</u>
<b>Profit and loss account</b>			
		£	
At 1 April 2016		51,715	
Profit/(Loss) for the financial year		<u>(2,241)</u>	
At 31 March 2017		<u>49,474</u>	

For the year ending 31<sup>st</sup> March 2017, 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 MBE

Status: Director & Chair

## Association of Port Health Authorities

### Notes to the Financial Statements for the Period Ended 31<sup>st</sup> March 2017

#### 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

##### REVISED SCHEDULE TO THE DETAILED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

	2017	2016
	£	£
<b>2 Turnover</b>		
Subscriptions	26,778	39,870
Conference fees	-	26,379
Project income	-	5,052
Sponsorship	-	5,500
Unallocated	-	-
Refunds	-	2,878
Training Income	460	-
	<u>27,238</u>	<u>79,679</u>
	2017	2016
	£	£
<b>3 Cost of sales</b>		
Conference costs	587	22,667
Project expenses	5,214	5,100
Meetings and delegations	3,288	3,475
	<u>9,089</u>	<u>31,242</u>

**ASSOCIATION OF PORT HEALTH AUTHORITIES**

	<b>2017</b>	<b>2016</b>
<b>4 Administration expenses (revised)</b>	<b>£</b>	<b>£</b>
Printing, postage and stationery	8	162
Computer software	150	37
Advertising and promotion	750	-
Website hosting	12,026	13,009
Legal and professional	2,169	7,167
Administration expenses	3,542	5,016
Accountancy and bookkeeping	1,500	4,268
Bank charges	73	100
Bad debts	(1,000)	(1,150)
Sundry expenses	1,116	(242)
Rent	-	-
Awards/gifts	30	-
Depreciation – plant and machinery	3	4
Depreciation – computer equipment	-	-
Depreciation - website	-	-
Depreciation – fixtures and fittings	23	27
	<b>20,389</b>	<b>28,398</b>
	<b>2017</b>	<b>2016</b>
<b>5 Interest Receivable</b>	<b>£</b>	<b>£</b>
Bank interest receivable	-	-



**ASSOCIATION OF PORT HEALTH AUTHORITIES**

**6 Tangible fixed assets for the year ended 31 March 2017**

	<b>Plant &amp; Machinery £</b>	<b>Fixture &amp; Fittings £</b>	<b>Total £</b>
<b>COST</b>			
At 1 April 2016	145	1,035	1,180
Additions	-	-	-
<b>At 31 March 2017</b>	<b>145</b>	<b>1,035</b>	<b>1,180</b>
<b>DEPRECIATION</b>			
At 1 April 2016	132	884	1,016
Charge for the year	3	23	26
<b>At 31 March 2017</b>	<b>135</b>	<b>907</b>	<b>1,042</b>
<b>NET BOOK VALUE</b>			
<b>At 31 March 2017</b>	<b>10</b>	<b>128</b>	<b>138</b>
At 31 March 2016	13	151	164

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.

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

	<b>2016/17</b>
<b>7 Short-term debtors (revised):</b>	
	<b>£</b>
Net VAT expenditure 2016/17	1,478
	<b>1,478</b>
<b>8 Payments in advance</b>	
	<b>£</b>
	-
<b>9 Cash and cash equivalents</b>	
	<b>£</b>
Account 61503111 (Falmouth)	54,568
	<b>54,568</b>
<b>10 Short-term creditors:</b>	
	<b>£</b>
	-

**ASSOCIATION OF PORT HEALTH AUTHORITIES**

**11 Cash received in advance**

Various subscriptions relating to 2017/18

**£**  
**6,710**  
**6,710**