

REGISTERED NUMBER: 09075813 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2018

FOR

The Association Of Pet Behaviour
Counsellors

The Association Of Pet Behaviour
Counsellors (Registered number: 09075813)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2018

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

The Association Of Pet Behaviour
Counsellors

COMPANY INFORMATION
FOR THE YEAR ENDED 31ST DECEMBER 2018

DIRECTORS:

Mrs C P Hargrave
Ms R Bescoby
Ms T Durston
Ms D Fry
Ms C J B Kirby
Ms K Reeve
Ms C E Warnes
Ms D Busby

SECRETARY:

REGISTERED OFFICE:

Erw Wasted House
Llwyn-Teg
Llanon
Llanelli
Dyfed
SA14 8JW

REGISTERED NUMBER:

09075813 (England and Wales)

ACCOUNTANTS:

Worcester Accountancy Services
Helsby
199 Bilford Road
Worcester
Worcestershire
WR3 8HL

The Association Of Pet Behaviour
Counsellors (Registered number: 09075813)

BALANCE SHEET
31ST DECEMBER 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Intangible assets	4		1,188		-
Tangible assets	5		11,955		747
			13,143		747
CURRENT ASSETS					
Stocks		5,473		5,397	
Debtors	6	3,838		3,375	
Cash at bank and in hand		28,500		36,222	
		37,811		44,994	
CREDITORS					
Amounts falling due within one year	7	18,289		25,813	
NET CURRENT ASSETS			19,522		19,181
TOTAL ASSETS LESS CURRENT LIABILITIES			32,665		19,928
RESERVES					
Income and expenditure account			32,665		19,928
			32,665		19,928

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 16th April 2019 and were signed on its behalf by:

Ms D Busby - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2018**

1. STATUTORY INFORMATION

The Association Of Pet Behaviour Counsellors is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of nil years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 10% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

The Association Of Pet Behaviour
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2018

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2017 - NIL).

4. **INTANGIBLE FIXED ASSETS**

	Other intangible assets £
COST	
Additions	<u>1,320</u>
At 31st December 2018	<u>1,320</u>
AMORTISATION	
Charge for year	<u>132</u>
At 31st December 2018	<u>132</u>
NET BOOK VALUE	
At 31st December 2018	<u><u>1,188</u></u>

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1st January 2018	1,109
Additions	<u>12,695</u>
At 31st December 2018	<u>13,804</u>
DEPRECIATION	
At 1st January 2018	362
Charge for year	<u>1,487</u>
At 31st December 2018	<u>1,849</u>
NET BOOK VALUE	
At 31st December 2018	<u><u>11,955</u></u>
At 31st December 2017	<u><u>747</u></u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Other debtors	<u><u>3,838</u></u>	<u><u>3,375</u></u>

The Association Of Pet Behaviour
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2018

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	18,238	21,022
Taxation and social security	51	4,791
	<u>18,289</u>	<u>25,813</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.