

**THE ASSOCIATION OF PET BEHAVIOUR COUNSELLORS  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**THE ASSOCIATION OF PET BEHAVIOUR COUNSELLORS**  
**UNAUDITED ACCOUNTS**  
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**THE ASSOCIATION OF PET BEHAVIOUR COUNSELLORS**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Directors**

Jane Ann Williams  
Danielle Beck  
Deborah Emmerson  
Nicole Gabrielle Harris  
Ingrid Haskal  
Emma Hatton  
Elizabeth Anne McBride  
Lauren Watts  
Amanda Campiom  
Claire Haynes  
Sara McIver  
Carly Thornton  
Daniel Warren-Cummings

**Company Number**

09075813 (England and Wales)

**Registered Office**

50 Princes Street  
Ipswich  
IP1 1RJ  
England

**THE ASSOCIATION OF PET BEHAVIOUR COUNSELLORS**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2023**

|                                                                | Notes    | 2023<br>£      | 2022<br>£      |
|----------------------------------------------------------------|----------|----------------|----------------|
| <b>Fixed assets</b>                                            |          |                |                |
| Tangible assets                                                | <u>4</u> | 6,904          | 8,561          |
| <b>Current assets</b>                                          |          |                |                |
| Debtors                                                        | 5        | 12,365         | 9,430          |
| Cash at bank and in hand                                       |          | 147,881        | 133,847        |
|                                                                |          | <u>160,246</u> | <u>143,277</u> |
| <b>Creditors: amounts falling due within one year</b>          | <u>6</u> | (47,455)       | (35,022)       |
| <b>Net current assets</b>                                      |          | <u>112,791</u> | <u>108,255</u> |
| <b>Total assets less current liabilities</b>                   |          | 119,695        | 116,816        |
| <b>Creditors: amounts falling due after more than one year</b> | <u>7</u> | -              | (1,162)        |
| <b>Net assets</b>                                              |          | 119,695        | 115,654        |
| <b>Reserves</b>                                                | <u>8</u> | <u>119,695</u> | <u>115,654</u> |
| Profit and loss account                                        |          | 119,695        | 115,654        |
| <b>Members' funds</b>                                          |          | <u>119,695</u> | <u>115,654</u> |

For the year ending 31 December 2023 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 in accordance with section 476 of the Companies Act 2006.

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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 19 January 2024 and were signed on its behalf by

Carly Thornton  
Director

Company Registration No. 09075813

**THE ASSOCIATION OF PET BEHAVIOUR COUNSELLORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1 Statutory information**

The Association of Pet Behaviour Counsellors is a private company, limited by guarantee, registered in England and Wales, registration number 09075813. The registered office is 50 Princes Street, Ipswich, IPI 1RJ, England.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

These financial statements for the year ended 31 December 2023 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 January 2022.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

**4 Tangible fixed assets**

|                          | <b>Fixtures &amp;<br/>fittings<br/>£</b> |
|--------------------------|------------------------------------------|
| <b>Cost or valuation</b> | At cost                                  |
| At 1 January 2023        | 17,730                                   |
| At 31 December 2023      | 17,730                                   |
| <b>Depreciation</b>      |                                          |
| At 1 January 2023        | 9,169                                    |
| Charge for the year      | 1,657                                    |
| At 31 December 2023      | 10,826                                   |
| <b>Net book value</b>    |                                          |
| At 31 December 2023      | 6,904                                    |
| At 31 December 2022      | 8,561                                    |

**THE ASSOCIATION OF PET BEHAVIOUR COUNSELLORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

|                                                                                                                                                                      |               |               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|
| <b>5 Debtors</b>                                                                                                                                                     | <b>2023</b>   | <b>2022</b>   |
|                                                                                                                                                                      | <b>£</b>      | <b>£</b>      |
| <b>Amounts falling due within one year</b>                                                                                                                           |               |               |
| Trade debtors                                                                                                                                                        | 7,561         | 4,805         |
| Accrued income and prepayments                                                                                                                                       | 4,804         | 4,625         |
|                                                                                                                                                                      | <u>12,365</u> | <u>9,430</u>  |
|                                                                                                                                                                      |               |               |
| <b>6 Creditors: amounts falling due within one year</b>                                                                                                              | <b>2023</b>   | <b>2022</b>   |
|                                                                                                                                                                      | <b>£</b>      | <b>£</b>      |
| Trade creditors                                                                                                                                                      | 360           | 195           |
| Taxes and social security                                                                                                                                            | 4,907         | 5,298         |
| Other creditors                                                                                                                                                      | 41,363        | 28,679        |
| Accruals                                                                                                                                                             | 825           | 850           |
|                                                                                                                                                                      | <u>47,455</u> | <u>35,022</u> |
|                                                                                                                                                                      |               |               |
| <b>7 Creditors: amounts falling due after more than one year</b>                                                                                                     | <b>2023</b>   | <b>2022</b>   |
|                                                                                                                                                                      | <b>£</b>      | <b>£</b>      |
| Other creditors                                                                                                                                                      | -             | 1,162         |
|                                                                                                                                                                      | <u>-</u>      | <u>1,162</u>  |
|                                                                                                                                                                      |               |               |
| <b>8 Company limited by guarantee</b>                                                                                                                                |               |               |
| The company is limited by guarantee and has no share capital.                                                                                                        |               |               |
| Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1. |               |               |
| <b>9 Average number of employees</b>                                                                                                                                 |               |               |
| During the year the average number of employees was 0 (2022: 0).                                                                                                     |               |               |

