

**THE ASSOCIATION OF PET BEHAVIOUR COUNSELLORS  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**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 2025**

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**Directors**

Jane Ann Williams  
Danielle Beck  
Deborah Emmerson  
Nicole Gabrielle Harris  
Ingrid Haskal  
Emma Hatton  
Elizabeth Anne McBride  
Amanda Campion  
Claire Haynes  
Sara McIver

**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 2025**

|                                                       | Notes    | 2025<br>£      | 2024<br>£      |
|-------------------------------------------------------|----------|----------------|----------------|
| <b>Fixed assets</b>                                   |          |                |                |
| Intangible assets                                     | <u>4</u> | 32,125         | 9,891          |
| Tangible assets                                       | <u>5</u> | 68             | 5,247          |
|                                                       |          | <u>32,193</u>  | <u>15,138</u>  |
| <b>Current assets</b>                                 |          |                |                |
| Debtors                                               | <u>6</u> | 6,299          | 6,013          |
| Cash at bank and in hand                              |          | 114,088        | 116,032        |
|                                                       |          | <u>120,387</u> | <u>122,045</u> |
| <b>Creditors: amounts falling due within one year</b> | <u>7</u> | (54,500)       | (27,153)       |
| <b>Net current assets</b>                             |          | <u>65,887</u>  | <u>94,892</u>  |
| <b>Net assets</b>                                     |          | <u>98,080</u>  | <u>110,030</u> |
| <b>Reserves</b>                                       | <u>8</u> |                |                |
| Profit and loss account                               |          | <u>98,080</u>  | <u>110,030</u> |
| <b>Members' funds</b>                                 |          | <u>98,080</u>  | <u>110,030</u> |

For the year ending 31 December 2025 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 14 January 2026 and were signed on its behalf by

Ingrid Haskal  
Director

Company Registration No. 09075813

**THE ASSOCIATION OF PET BEHAVIOUR COUNSELLORS**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

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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**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***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:

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

**4 Intangible fixed assets**

|                       | <b>Other<br/>£</b> |
|-----------------------|--------------------|
| <b>Cost</b>           |                    |
| At 1 January 2025     | 9,891              |
| Additions             | 24,125             |
| At 31 December 2025   | 34,016             |
| <b>Amortisation</b>   |                    |
| At 1 January 2025     | -                  |
| Charge for the year   | 1,891              |
| At 31 December 2025   | 1,891              |
| <b>Net book value</b> |                    |
| At 31 December 2025   | 32,125             |
| At 31 December 2024   | 9,891              |

The asset has an expected economic life of 4 years, and has been depreciated for six months as it started being used from July 2025.

**THE ASSOCIATION OF PET BEHAVIOUR COUNSELLORS**  
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**FOR THE YEAR ENDED 31 DECEMBER 2025**

**5 Tangible fixed assets**

|                          | <b>Fixtures &amp; fittings<br/>£</b> |
|--------------------------|--------------------------------------|
| <b>Cost or valuation</b> | At cost                              |
| At 1 January 2025        | 17,730                               |
| At 31 December 2025      | 17,730                               |
| <b>Depreciation</b>      |                                      |
| At 1 January 2025        | 12,483                               |
| Charge for the year      | 5,179                                |
| At 31 December 2025      | 17,662                               |
| <b>Net book value</b>    |                                      |
| At 31 December 2025      | 68                                   |
| At 31 December 2024      | 5,247                                |

**6 Debtors**

|                                            | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
|--------------------------------------------|-------------------|-------------------|
| <b>Amounts falling due within one year</b> |                   |                   |
| Trade debtors                              | 3,804             | 2,658             |
| Accrued income and prepayments             | 2,495             | 3,355             |
|                                            | 6,299             | 6,013             |

**7 Creditors: amounts falling due within one year**

|                           | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
|---------------------------|-------------------|-------------------|
| Trade creditors           | 17,674            | 405               |
| Taxes and social security | 1,456             | (1,744)           |
| Other creditors           | 32,115            | 27,692            |
| Accruals                  | 3,255             | 800               |
|                           | 54,500            | 27,153            |

**8 Company limited by guarantee**

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.

**9 Transactions with related parties**

The directors of the company are considered to be related parties.

During the year, the company paid directors £14,726 (2024: £15,047) in respect of services provided to the company.

**10 Average number of employees**

During the year the average number of employees was 12 (2024: 12).

