**REGISTERED NUMBER: 06148838 (England and Wales)** 

### ASSOCIATION OF BRITISH VETERINARY ACUPUNCTURISTS

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

### CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

	Page
Income Statement	1
Balance Sheet	2
Report of the Accountants	4
Detailed Income and Expenditure Account	5
Detailed Balance Sheet	7

# INCOME STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
TURNOVER	10,604	90,905
Other income	654	904
Depreciation and other amounts written off assets	(2,432)	(2,388)
Other charges	(38,699)	(94,136)
Taxation	-	(172)
DEFICIT	(29,873)	(4,887)

#### ASSOCIATION OF BRITISH VETERINARY ACUPUNCTURISTS (REGISTERED NUMBER: 06148838)

#### BALANCE SHEET 31 MARCH 2021

	2021		2020	
FIXED ASSETS	£	£ 2,040	£	£ 4,472
CURRENT ASSETS	111,943		150,665	
CREDITORS Amounts falling due within one year	(32,243)		(43,524)	
NET CURRENT ASSETS		79,700		107,141
TOTAL ASSETS LESS CURRENT LIABILITIES		81,740		111,613
RESERVES		81,740		111,613

#### NOTES TO THE FINANCIAL STATEMENTS

#### 1. STATUTORY INFORMATION

Association of British Veterinary Acupuncturists is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address are as below:

**Registered number:** 06148838

**Registered office:** BMAS House

2/3 Winnington Street

Northwich Cheshire CW8 1AQ

#### 2. **AVERAGE NUMBER OF EMPLOYEES**

The company does not have any employees other than directors.

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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
- (b) 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.

Page 2 continued...

# ASSOCIATION OF BRITISH VETERINARY ACUPUNCTURISTS (REGISTERED NUMBER: 06148838)

#### **BALANCE SHEET - continued** 31 MARCH 2021

The financial statements have been prepared in accordance with the micro-entity provisions.

The financial statements were approved by the Board of Directors and authorised for issue on 1 September 2021 and were signed on its behalf by:

DocuSigned by:

-38A14B109F5A4F8...

G Cregan - Director

DocuSigned by:

H **Eopae** —12DAF074094F442...

H Kopac - Director

# REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF ASSOCIATION OF BRITISH VETERINARY ACUPUNCTURISTS

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2021 set out on pages one to three and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Docusigned by:

MWYAY Smith UP

746A2245B30B444...

Murray Smith LLP Chartered Accountants Darland House 44 Winnington Hill Northwich Cheshire CW8 1AU

1 September 2021

### DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Parmover		2021		2020	
Membership fees			£		£
Membership fees	Turnover	~		~	2
Miscellaneous income         1         300           Foundation courses         -         48,510           Geriatric dog         -         9,050           Equine acupuncture intro         -         6,000           Sporting dog         -         2,00           Electroacupuncture day         -         1,650           Fascia day         -         1,650           Fascia advanced         -         3,025           Pascia advanced         -         10,604           Toposit account interest         654         904           Colfer income           Deposit account interest         664         11,258         91,809           Expenditure           Foundation courses lecture fees         640         16,300           Foundation courses rown hire, catering and administration         -         5,890           Foundation courses travel and accommodation courses travel and account accourses travel and account accourse steature fees         48         7,118           Intermediate courses prom hire ad catering and sundry         -         686           Course advertising, printing and sundry         -         5,431           Lab assistant costs         -		10.603		16.770	
Foundation courses					
Geriatric dog Equine acupuncture intro         -         6,000 co.           Sporting dog         -         5,400 co.           Flascia day         -         1,650 co.           Fascia advanced         -         10,604 co.           Fascia day control interest         -         10,604 co.         90,905           Other income         Deposit account interest         664 co.         90,905           Expenditure           Foundation courses lecture fees         640 co.         16,300 co.           Foundation courses rown hire, catering and administration         -         5,890 co.           Foundation courses travel and accommodation courses travel and accourses lecture fees         -         4,320 co.           Intermediate courses becture fees         -         4,320 co.           Intermediate courses travel and accourse stravel and accommodation         -         4,320 co.           Intermediate courses from hire and catering and accommodation         -         5,431 co.           Intermediate courses prom hire and catering and accommodation         -         686 co.           Course advertising, printing and sundry         -         5,431 co.           Lab assistant costs         -         3,750 co.		_			
Equine acupuncture intro   -		-			
Sporting dog	<u> </u>	_			
Electroacupuncture day		_			
Fascia day	· · ·	_			
Pascia advanced		_			
Other income         Deposit account interest         654         90,905           Expenditure           Foundation courses lecture fees         640         16,300           Foundation courses room hire, catering and administration         -         5,890           Foundation courses travel and accommodation         (48)         7,118           Intermediate courses room hire and catering latermediate courses travel and accommodation         -         4,320           Intermediate courses travel and accommodation         -         5,431           Course advertising, printing and sundry         -         5,431           Lab assistant costs         -         3,750           BMAS administration charges         15,500         15,500           Council meeting expenses         -         748           Spring meeting expenses         -         594           BMAS journal subscription         3,257         1,106           Printing, postage and carriage         -         3,663           Trustee indemnity insurance         504         445           Professional indemnity insurance         525         516           Subscriptions         24         -           Subscriptions         24         -		-			
Deposit account interest			10,604		90,905
Deposit account interest					
Expenditure   Foundation courses lecture fees   640   16,300   Foundation courses room hire, catering and administration   -   5,890   Foundation courses travel and accommodation   (48)   7,118   Intermediate courses travel and accommodation   (48)   7,118   Intermediate courses lecture fees   -   4,320   Intermediate courses travel and accommodation   -   686   Course advertising, printing and sundry   -   5,431   Lab assistant costs   -   3,750   SMAS administration charges   15,500   15,500   Council meeting expenses   -   748   Spring meeting expenses   -   594   SMAS journal subscription   3,257   1,106   Printing, postage and carriage   -   3,663   Trustee indemnity insurance   504   445   Professional indemnity insurance   525   516   Subscriptions   24   -   Sundry expenses   174   13   Sundry expenses   174   13   Sundry expenses   174   13   Sundry expenses   174   13   Sundry expenses   1,442   1,400   Professional fees and expenses   10,680   15,520   Donations   500   1,950   Professional fees and expenses   10,680   15,520   Donations   500   2,317   Finance costs   5,200   38,718   94,126   (27,460)   (2,317)   Finance costs   5,200   Cost   C			651		004
Expenditure   Foundation courses lecture fees   640   16,300   Foundation courses room hire, catering and administration   -   5,890   Foundation courses travel and accommodation   (48)   7,118   Intermediate courses texture fees   -   4,320   Intermediate courses room hire and catering   -   3,009   Intermediate courses travel and accommodation   -   686   686   Course advertising, printing and sundry   -   5,431   Lab assistant costs   -   3,750   BMAS administration charges   15,500   15,500   Council meeting expenses   -   748   Spring meeting expenses   -   748   Spring meeting expenses   -   5,94   BMAS journal subscription   3,257   1,106   Printing, postage and carriage   -   3,663   Trustee indemnity insurance   504   445   Professional indemnity insurance   525   516   Subscriptions   24   -   2   Sundry expenses   174   13   13   Trade stands   -   3,616   Computer and website costs   5,520   2,551   Accountancy   1,442   1,400   Professional fees and expenses   10,680   15,520   Donations   500   38,718   94,126   Finance costs   500   3,217   Finance costs   500   1,950   500   1,950   500   500   1,950   500   500   1,950   500   500   1,950   500   500   1,950   50	Deposit account interest				
Foundation courses lecture fees			11,258		91,809
Foundation courses lecture fees	Ermandituus				
Foundation courses room hire, catering and administration		640		16 300	
Administration   Computer   Com		040		10,300	
Foundation courses travel and accommodation				5 900	
Accommodation		-		3,890	
Intermediate courses lecture fees   -		(10)		7 110	
Intermediate courses room hire and catering   -   3,009   Intermediate courses travel and accommodation   -   686   68		(48)			
Intermediate courses travel and accommodation		-			
accommodation - 686 Course advertising, printing and sundry - 5,431 Lab assistant costs - 3,750 BMAS administration charges 15,500 15,500 Council meeting expenses - 748 Spring meeting expenses - 594 BMAS journal subscription 3,257 1,106 Printing, postage and carriage - 3,663 Trustee indemnity insurance 504 445 Professional indemnity insurance 525 516 Subscriptions 24 Sundry expenses 174 13 Trade stands - 3,616 Computer and website costs 5,520 2,551 Accountancy 1,442 1,400 Professional fees and expenses 10,680 15,520 Donations 500 1,950  Finance costs Bank charges (19) 10	=	-		3,009	
Course advertising, printing and sundry       -       5,431         Lab assistant costs       -       3,750         BMAS administration charges       15,500       15,500         Council meeting expenses       -       748         Spring meeting expenses       -       594         BMAS journal subscription       3,257       1,106         Printing, postage and carriage       -       3,663         Trustee indemnity insurance       504       445         Professional indemnity insurance       525       516         Subscriptions       24       -         Sundry expenses       174       13         Trade stands       -       3,616         Computer and website costs       5,520       2,551         Accountancy       1,442       1,400         Professional fees and expenses       10,680       15,520         Donations       500       1,950         Timance costs         Bank charges       (19)       10				696	
Lab assistant costs  BMAS administration charges  Council meeting expenses  - 748 Spring meeting expenses  - 594 BMAS journal subscription  Printing, postage and carriage Trustee indemnity insurance  Subscriptions  24  Frofessional indemnity insurance  Sundry expenses  174  13  Trade stands  - 3,616  Computer and website costs  Accountancy  Professional fees and expenses  10,680  15,520  Donations  Tinance costs  Bank charges  10  10  10  10  15,500  15,500  1,060  15,500  1,950  10  10		-			
BMAS administration charges       15,500       15,500         Council meeting expenses       -       748         Spring meeting expenses       -       594         BMAS journal subscription       3,257       1,106         Printing, postage and carriage       -       3,663         Trustee indemnity insurance       504       445         Professional indemnity insurance       525       516         Subscriptions       24       -         Sundry expenses       174       13         Trade stands       -       3,616         Computer and website costs       5,520       2,551         Accountancy       1,442       1,400         Professional fees and expenses       10,680       15,520         Donations       500       1,950         38,718       94,126         Finance costs         Bank charges       (19)       10		-			
Council meeting expenses       -       748         Spring meeting expenses       -       594         BMAS journal subscription       3,257       1,106         Printing, postage and carriage       -       3,663         Trustee indemnity insurance       504       445         Professional indemnity insurance       525       516         Subscriptions       24       -         Sundry expenses       174       13         Trade stands       -       3,616         Computer and website costs       5,520       2,551         Accountancy       1,442       1,400         Professional fees and expenses       10,680       15,520         Donations       500       1,950         38,718       94,126         Finance costs         Bank charges       (19)       10		15.500			
Spring meeting expenses         -         594           BMAS journal subscription         3,257         1,106           Printing, postage and carriage         -         3,663           Trustee indemnity insurance         504         445           Professional indemnity insurance         525         516           Subscriptions         24         -           Sundry expenses         174         13           Trade stands         -         3,616           Computer and website costs         5,520         2,551           Accountancy         1,442         1,400           Professional fees and expenses         10,680         15,520           Donations         500         1,950           38,718         94,126           (27,460)         (2,317)           Finance costs           Bank charges         (19)         10		15,500			
BMAS journal subscription       3,257       1,106         Printing, postage and carriage       -       3,663         Trustee indemnity insurance       504       445         Professional indemnity insurance       525       516         Subscriptions       24       -         Sundry expenses       174       13         Trade stands       -       3,616         Computer and website costs       5,520       2,551         Accountancy       1,442       1,400         Professional fees and expenses       10,680       15,520         Donations       500       1,950         38,718       94,126         (27,460)       (2,317)         Finance costs         Bank charges       (19)       10		-			
Printing, postage and carriage       -       3,663         Trustee indemnity insurance       504       445         Professional indemnity insurance       525       516         Subscriptions       24       -         Sundry expenses       174       13         Trade stands       -       3,616         Computer and website costs       5,520       2,551         Accountancy       1,442       1,400         Professional fees and expenses       10,680       15,520         Donations       500       1,950         38,718       94,126         Finance costs         Bank charges       (19)       10		2.257			
Trustee indemnity insurance       504       445         Professional indemnity insurance       525       516         Subscriptions       24       -         Sundry expenses       174       13         Trade stands       -       3,616         Computer and website costs       5,520       2,551         Accountancy       1,442       1,400         Professional fees and expenses       10,680       15,520         Donations       500       1,950         38,718       94,126         Finance costs         Bank charges       (19)       10		3,257			
Professional indemnity insurance       525       516         Subscriptions       24       -         Sundry expenses       174       13         Trade stands       -       3,616         Computer and website costs       5,520       2,551         Accountancy       1,442       1,400         Professional fees and expenses       10,680       15,520         Donations       500       1,950         38,718       94,126         (27,460)       (2,317)         Finance costs         Bank charges       (19)       10		-			
Subscriptions       24       -         Sundry expenses       174       13         Trade stands       -       3,616         Computer and website costs       5,520       2,551         Accountancy       1,442       1,400         Professional fees and expenses       10,680       15,520         Donations       500       1,950         38,718       94,126         Finance costs         Bank charges       (19)       10	•				
Sundry expenses       174       13         Trade stands       -       3,616         Computer and website costs       5,520       2,551         Accountancy       1,442       1,400         Professional fees and expenses       10,680       15,520         Donations       500       1,950         38,718       94,126         Finance costs         Bank charges       (19)       10	•			516	
Trade stands       -       3,616         Computer and website costs       5,520       2,551         Accountancy       1,442       1,400         Professional fees and expenses       10,680       15,520         Donations       500       1,950         38,718       94,126         (27,460)       (2,317)         Finance costs         Bank charges       (19)       10	<u>*</u>			-	
Computer and website costs       5,520       2,551         Accountancy       1,442       1,400         Professional fees and expenses       10,680       15,520         Donations       500       1,950         38,718       94,126         (27,460)       (2,317)         Finance costs         Bank charges       (19)       10		1/4			
Accountancy 1,442 1,400 Professional fees and expenses 10,680 15,520 Donations 500 1,950					
Professional fees and expenses  Donations  10,680 500 1,950 38,718 94,126 (27,460) (27,460)  Finance costs  Bank charges  (19) 10					
Donations   500   1,950   94,126   (27,460)   (2,317)					
38,718					
(27,460) (2,317)  Finance costs Bank charges (19) 10	Donations	500	20.710	1,950	04.10
Finance costs Bank charges (19) 10			38,718		94,126
Bank charges (19) 10			(27,460)		(2,317)
Bank charges (19) 10	Einanga ageta				
			(10)		10
Carried forward (27,441) (2,327)	Dank Charges		(19)		
	Carried forward		(27,441)		(2,327)

### DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	2021		2020	
Brought forward	£	£ (27,441)	£	£ (2,327)
Depreciation				
Depn of computer equipment	577		577	
Website	1,855		1,811	
		2,432		2,388
NET DEFICIT		(29,873)		(4,715)

#### DETAILED BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2021

FIXED ASSETS	2021 £	2020 £
Computer equipment Website	1,203 837	1,780 2,692
	2,040	4,472
CURRENT ASSETS		
Stocks	3,502	1,932
Trade debtors	-	7,227
Prepayments and accrued income Bank account no. 1	4,809	3,617
Bank account no. 1 Bank account no. 2	23,198 16,927	58,110 16,920
Cambridge & Countries	63,507	62,859
	111,943	150,665
CREDITORS		
Amounts falling due within one year		
Trade creditors	(2,125)	(486)
Corporation tax Accruals and deferred income	(343) (29,775)	(343) (42,695)
	(32,243)	(43,524)
NEW CUIDDONE A COPIEC	70.700	107.141
NET CURRENT ASSETS	79,700	107,141
TOTAL ASSETS LESS CURRENT		
LIABILITIES	81,740	111,613
NET ASSETS	81,740	111,613
RESERVES		
Income and expenditure account	<u>81,740</u>	111,613 ———