

BRITISH PEST CONTROL ASSOCIATION
Company Registration No. 01641661 (England and Wales)

Company Limited by Guarantee Having No Share Capital
**DIRECTORS' REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2013

MONDAY



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BRITISH PEST CONTROL ASSOCIATION

COMPANY INFORMATION

Directors

Miss M Flynn
Mr P Bowman
Mr M Harvey
Mrs J Humphrey
Mr L Jenkins
Mr H Mott
Mr J England
Ms B Hudson
Mr A Morris
Mr J Ostler (Appointed 27 March 2013)
Mr K Brown (Appointed 12 June 2013)
Mr M Cobbald (Appointed 25 September 2013)
Mr R Long (Appointed 12 June 2013)
Mr T Peeling (Appointed 12 June 2013)
Mr M Williams (Appointed 12 June 2013)

Secretary

Mr S Forrester

Company number

01641661

Registered office

4A Mallard Way
Pride Park
Derby
Derbyshire
DE24 8GX

Auditors

DEKM Limited
8 Vernon Street
Derby
DE1 1FR

BRITISH PEST CONTROL ASSOCIATION

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BRITISH PEST CONTROL ASSOCIATION

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2013

The directors present their report and financial statements for the year ended 31 December 2013.

Principal activities

The principal activity of the company continued to be that of a trade association for the public health pest control industry, in particular servicing companies.

The principal activity of the subsidiary company was that of the provision of services to trade associations and the provision(s) of management and administrative services generally.

Directors

The following directors have held office since 1 January 2013:

Miss M Flynn	
Mr P Bowman	
Mr J Forrest	(Resigned 12 June 2013)
Mr M Harvey	
Mr D Heaton	(Resigned 25 September 2013)
Mrs J Humphrey	
Mr L Jenkins	
Mr H Mott	
Mr R Strand	(Resigned 12 June 2013)
Mr J England	
Ms B Hudson	
Mr A Morris	
Mr J Ostler	(Appointed 27 March 2013)
Mr I Urquhart	(Resigned 10 April 2013)
Mr K Brown	(Appointed 12 June 2013)
Mr M Cobbald	(Appointed 25 September 2013)
Mr R Long	(Appointed 12 June 2013)
Mr T Peeling	(Appointed 12 June 2013)
Mr M Williams	(Appointed 12 June 2013)

Auditors

In accordance with the company's articles, a resolution proposing that DEKM Limited be reappointed as auditors of the company will be put at a General Meeting.

BRITISH PEST CONTROL ASSOCIATION

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

Statement of directors' responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure to auditors

So far as the directors are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the directors have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditors are aware of that information.

Qualifying 3rd party indemnity provisions

The company maintains insurance policies on behalf of all the directors against liability arising from negligence, breach of duty and breach of trust in relation to the company.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

By order of the board



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Mr S Forrester

Secretary

19 MAY 2014

BRITISH PEST CONTROL ASSOCIATION

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF BRITISH PEST CONTROL ASSOCIATION

We have audited the financial statements of British Pest Control Association for the year ended 31 December 2013 set out on pages 5 to 13. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on pages 1 - 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2013 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

BRITISH PEST CONTROL ASSOCIATION

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE MEMBERS OF BRITISH PEST CONTROL ASSOCIATION

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and from preparing a strategic report.



Paul Bradley (Senior Statutory Auditor)
for and on behalf of DEKM Limited
Chartered Accountants
Statutory Auditor
8 Vernon Street
Derby
DE1 1FR

2 June 2014

BRITISH PEST CONTROL ASSOCIATION

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2013

	Notes	2013 £	2012 £
Turnover		915,705	855,072
Cost of sales		(197,628)	(216,796)
Gross profit		<u>718,077</u>	<u>638,276</u>
Administrative expenses		(697,512)	(629,024)
Other operating income		33,000	35,000
Operating profit	2	<u>53,565</u>	<u>44,252</u>
Investment income	3	40,000	-
Other interest receivable and similar income	3	1,841	73
Interest payable and similar charges		(8,693)	(9,479)
Profit on ordinary activities before taxation		<u>86,713</u>	<u>34,846</u>
Tax on profit on ordinary activities	4	(10,729)	(7,926)
Profit for the year	13	<u><u>75,984</u></u>	<u><u>26,920</u></u>

BRITISH PEST CONTROL ASSOCIATION

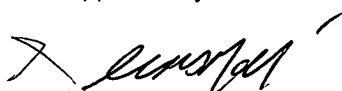
BALANCE SHEET

AS AT 31 DECEMBER 2013

	Notes	2013		2012	
		£	£	£	£
Fixed assets					
Intangible assets	5		1,799		2,399
Tangible assets	6		501,365		496,723
Investments	7		40,477		40,477
			<u>543,641</u>		<u>539,599</u>
Current assets					
Stocks		146		195	
Debtors	8	108,776		159,856	
Cash at bank and in hand		187,354		124,355	
		<u>296,276</u>		<u>284,406</u>	
Creditors: amounts falling due within one year	9	(156,519)		(207,851)	
Net current assets			<u>139,757</u>		<u>76,555</u>
Total assets less current liabilities			<u>683,398</u>		<u>616,154</u>
Creditors: amounts falling due after more than one year	10		(258,691)		(270,334)
Provisions for liabilities	11		(16,235)		(13,332)
			<u>408,472</u>		<u>332,488</u>
Capital and reserves					
Profit and loss account	13		408,472		332,488
Members' funds			<u>408,472</u>		<u>332,488</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board for issue on 29 MAR 2014



Mr H Mott
Director

Company Registration No. 01641661

BRITISH PEST CONTROL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 Copyright

Copyrights are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful lives.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold buildings	2% straight line
Computer equipment	20% straight line
Equipment	10% - 20% straight line
Website development	20% straight line

1.6 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.7 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.8 Pensions

The pension costs charged in the financial statements represent the contributions payable by the company during the year in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.9 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

1.10 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the profit and loss account.

BRITISH PEST CONTROL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

1 Accounting policies

(Continued)

1.11 Group accounts

The financial statements present information about the company as an individual undertaking and not about its group. The company and its subsidiary undertaking comprise a small-sized group. The company has therefore taken advantage of the exemptions provided by section 398 of the Companies Act 2006 not to prepare group accounts.

2 Operating profit	2013	2012
	£	£
Operating profit is stated after charging:		
Amortisation of intangible assets	600	600
Depreciation of tangible assets	28,087	26,162
Auditors' remuneration	3,100	3,125
	<u> </u>	<u> </u>
3 Investment income	2013	2012
	£	£
Income from shares in group undertakings	40,000	-
Bank interest	1,684	66
Other interest	157	7
	<u> </u>	<u> </u>
	41,841	73
	<u> </u>	<u> </u>
4 Taxation	2013	2012
	£	£
Domestic current year tax		
U.K. corporation tax	7,900	5,100
Adjustment for prior years	(74)	-
	<u> </u>	<u> </u>
Total current tax	7,826	5,100
Deferred tax		
Deferred tax charge current year	2,903	2,826
	<u> </u>	<u> </u>
	10,729	7,926
	<u> </u>	<u> </u>

BRITISH PEST CONTROL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

5 Intangible fixed assets

	Copyright £
Cost	
At 1 January 2013 & at 31 December 2013	6,000
Amortisation	
At 1 January 2013	3,601
Charge for the year	600
At 31 December 2013	4,201
Net book value	
At 31 December 2013	1,799
At 31 December 2012	2,399

6 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 January 2013	455,904	129,952	585,856
Additions	-	32,729	32,729
At 31 December 2013	455,904	162,681	618,585
Depreciation			
At 1 January 2013	11,202	77,931	89,133
Charge for the year	7,476	20,611	28,087
At 31 December 2013	18,678	98,542	117,220
Net book value			
At 31 December 2013	437,226	64,139	501,365
At 31 December 2012	444,702	52,021	496,723

BRITISH PEST CONTROL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

7 Fixed asset investments

	Shares in group undertakings and participating interests £
Cost	
At 1 January 2013 & at 31 December 2013	40,477
Net book value	
At 31 December 2013	40,477
At 31 December 2012	40,477

Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies:

Company	Country of registration or incorporation	Class	Shares held %
Subsidiary undertakings			
Trade Associations Services Limited	England and Wales	Ordinary	100.00

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

		Capital and reserves 2013 £	Profit/(loss) for the year 2013 £
Trade Associations Services Limited	Principal activity Provision of management and administration services	42,259	5,103

BRITISH PEST CONTROL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

8 Debtors	2013	2012
	£	£
Trade debtors	30,448	105,743
Amounts owed by group undertakings and undertakings in which the company has a participating interest	30,173	-
Other debtors	48,155	54,113
	<u>108,776</u>	<u>159,856</u>

9 Creditors: amounts falling due within one year	2013	2012
	£	£
Bank loans and overdrafts	11,756	11,541
Trade creditors	45,238	74,903
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	20,138
Taxation and social security	46,215	44,699
Other creditors	53,310	56,570
	<u>156,519</u>	<u>207,851</u>

The bank loans are secured.

10 Creditors: amounts falling due after more than one year	2013	2012
	£	£
Bank loans	258,691	270,334
	<u>258,691</u>	<u>270,334</u>
Analysis of loans		
Not wholly repayable within five years by instalments	270,447	281,875
Included in current liabilities	(11,756)	(11,541)
	<u>258,691</u>	<u>270,334</u>
Instalments not due within five years	207,607	221,075
	<u>207,607</u>	<u>221,075</u>

The bank loans are secured.

BRITISH PEST CONTROL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

11 Provisions for liabilities

	Deferred tax liability £
Balance at 1 January 2013	13,332
Profit and loss account	2,903
	<hr/>
Balance at 31 December 2013	16,235
	<hr/> <hr/>

The deferred tax liability is made up as follows:

	2013 £	2012 £
Accelerated capital allowances	16,235	13,332
	<hr/> <hr/>	<hr/> <hr/>

12 Pension costs

Defined contribution

The company contributes to employees' personal pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the funds.

	2013 £	2012 £
Contributions payable by the company for the year	10,075	18,451
	<hr/> <hr/>	<hr/> <hr/>

13 Statement of movements on profit and loss account

	Profit and loss account £
Balance at 1 January 2013	332,488
Profit for the year	75,984
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Balance at 31 December 2013	408,472
	<hr/> <hr/>

BRITISH PEST CONTROL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

14 Financial commitments

At 31 December 2013 the company was committed to making the following payments under non-cancellable operating leases in the year to 31 December 2014:

	2013 £	2012 £
Operating leases which expire: Between two and five years	15,487	6,386

15 Control

The Association is under the day to day control of the directors who are appointed by the members.

Ultimate control of the Association is with the full members who are entitled to one vote each.

16 Related party relationships and transactions

During the year the Association purchased services, amounting to £838 (2012 - £9,552) from Trade Associations Services Limited, a wholly owned subsidiary undertaking.

During the year the Association also provided management services to Trade Associations Services Limited amounting to £25,000 (2012 - £25,000).

At 31 December 2013 there was an amount due from Trade Associations Services Limited of £30,173 (2012 - an amount due to Trade Associations Services of £20,138).