

Company Registration No. 06742524 (England and Wales)

CANINE & FELINE BEHAVIOUR ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2014

**CANINE & FELINE BEHAVIOUR ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
COMPANY INFORMATION**

Directors	Mr Colin Tennant Mr Ross McCarthy
Company number	06742524
Registered office	Applewood Cottage Ringshall Road Dagnall Berkhamsted Herts. HP4 1RN
Accountants	Howard Wilson 36 Crown Rise Watford Hertfordshire WD25 0NE

**CANINE & FELINE BEHAVIOUR ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
CONTENTS**

	Page
Directors' report	1
Accountants' report	2
Income and expenditure account	3
Balance sheet	4
Notes to the financial statements	5 - 6

**CANINE & FELINE BEHAVIOUR ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT**

FOR THE YEAR ENDED 30 NOVEMBER 2014

The directors present their report and financial statements for the year ended 30 November 2014.

Directors

The following directors have held office since 1 December 2013:

Mr Colin Tennant
Mr Ross McCarthy

Directors' interests

The company being limited by guarantee, the issue of directors' interests does not arise.

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

On behalf of the board

Mr Colin Tennant

Director

29 July 2015

**CANINE & FELINE BEHAVIOUR ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE
PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF CANINE &
FELINE BEHAVIOUR ASSOCIATION FOR THE YEAR ENDED 30 NOVEMBER 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Canine & Feline Behaviour Association for the year ended 30 November 2014 set out on pages 3 to 6 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/regulations.

This report is made solely to the Board of Directors of Canine & Feline Behaviour Association, as a body, in accordance with the terms of our engagement letter dated 6 November 2008. Our work has been undertaken solely to prepare for your approval the financial statements of Canine & Feline Behaviour Association and state those matters that we have agreed to state to the Board of Directors of Canine & Feline Behaviour Association, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Canine & Feline Behaviour Association and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Canine & Feline Behaviour Association has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Canine & Feline Behaviour Association. You consider that Canine & Feline Behaviour Association is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Canine & Feline Behaviour Association. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Howard Wilson

29 July 2015

Chartered Accountants

36 Crown Rise
Watford
Hertfordshire
WD25 0NE

CANINE & FELINE BEHAVIOUR ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2014

	Notes	2014 £	2013 £
Income		116,483	130,319
Direct costs		(104,726)	(92,132)
		<u>11,757</u>	<u>38,187</u>
Administrative expenses		(14,538)	(16,780)
Operating surplus/(deficit)		<u>(2,781)</u>	<u>21,407</u>
Other interest receivable and similar income	2	12	4
		<u> </u>	<u> </u>
Surplus/(deficit) on ordinary activities before taxation		(2,769)	21,411
Tax on surplus/(deficit) on ordinary activities		-	-
		<u> </u>	<u> </u>
Surplus/(deficit) for the year	5	<u><u>(2,769)</u></u>	<u><u>21,411</u></u>

**CANINE & FELINE BEHAVIOUR ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET**

AS AT 30 NOVEMBER 2014

	Notes	2014 £	£	2013 £	£
Current assets					
Debtors	3	1,183		715	
Cash at bank and in hand		57,085		47,007	
		<u>58,268</u>		<u>47,722</u>	
Creditors: amounts falling due within one year	4	(26,297)		(12,982)	
Total assets less current liabilities			<u>31,971</u>		<u>34,740</u>
Capital and reserves					
Income and expenditure account	5		<u>31,971</u>		<u>34,740</u>
Funds			<u>31,971</u>		<u>34,740</u>

For the financial year ended 30 November 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board for issue on 29 July 2015

Mr Colin Tennant

Director

Company Registration No. 06742524

**CANINE & FELINE BEHAVIOUR ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 30 NOVEMBER 2014

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 Income

Income represents amounts receivable for services.

2 Investment income	2014	2013
	£	£
Bank interest	12	4
	<u>12</u>	<u>4</u>
	12	4

3 Debtors	2014	2013
	£	£
Trade debtors	355	415
Other debtors	828	300
	<u>1,183</u>	<u>715</u>
	1,183	715

4 Creditors: amounts falling due within one year	2014	2013
	£	£
Trade creditors	25,689	10,803
Other creditors	608	2,179
	<u>26,297</u>	<u>12,982</u>
	26,297	12,982

CANINE & FELINE BEHAVIOUR ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2014

5 Statement of movements on income and expenditure account

	Income and expenditure account £
Balance at 1 December 2013	34,740
Deficit for the year	(2,769)
	<hr/>
Balance at 30 November 2014	31,971
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CANINE & FELINE BEHAVIOUR ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)
SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 30 NOVEMBER 2014

	2014	2013
	£	£
Administrative expenses		
Office costs	883	2,346
Computer running costs	1,031	1,494
Hire of equipment	-	388
Travelling expenses	77	280
Administration fees	11,104	11,355
Accountancy	553	500
Bank charges	528	407
Sundry expenses	62	10
Subscriptions	300	-
	<hr/>	<hr/>
	14,538	16,780
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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.