

**BRITISH ASSOCIATION OF SPORT
REHABILITATORS & TRAINERS**

Accounts

31 December 2017



G.J. Wood & Co.
Chartered Certified Accountants

BRITISH ASSOCIATION OF SPORT
REHABILITATORS & TRAINERS

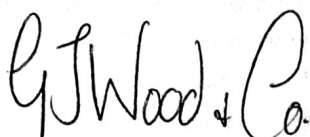
Accounts

31 December 2017

BRITISH ASSOCIATION OF SPORT REHABILITATORS & TRAINERS

**Accountants' report on the unaudited accounts
to BRITISH ASSOCIATION OF SPORT REHABILITATORS & TRAINERS**

You have approved the accounts for the year ended 31 December 2017 which comprise the Profit and Loss Account, the Balance Sheet and the related notes. In accordance with your instructions, we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.



G J Wood & Co. Ltd.
Chartered Certified Accountants

263 Buxton Road
Great Moor
Stockport
Cheshire
SK2 7NR

15 October 2018

BRITISH ASSOCIATION OF SPORT REHABILITATORS & TRAINERS
Income and Expenditure Account
for the year ended 31 December 2017

	2017 £	2016 £
Sales	247,108	229,251
Direct costs	102,030	110,394
Gross profit	<u>145,078</u>	<u>118,857</u>
Other business income	-	3
Expenses		
Wages, salaries and other staff costs	86,386	70,813
Car, van and travel expenses	7,416	16,530
Rent, rates, power and insurance costs	3,888	5,793
Telephone, fax, stationery and other office costs	3,945	3,157
Bank, credit card and other finance charges	3,292	4,147
Accountancy, legal and other professional fees	20,031	22,345
Depreciation and loss/(profit) on sale	-	114
Other business expenses	331	49
	<u>125,289</u>	<u>122,948</u>
Surplus/(deficit)loss	<u>19,789</u>	<u>(4,088)</u>

BRITISH ASSOCIATION OF SPORT REHABILITATORS & TRAINERS

Balance Sheet

as at 31 December 2017

	Notes	2017 £	2016 £
Current assets			
Bank/building society balances		<u>235,693</u>	<u>215,964</u>
Current liabilities			
Other liabilities and accruals		<u>2,346</u>	<u>2,406</u>
Net current assets		233,347	213,558
Net assets		<u>233,347</u>	<u>213,558</u>
Members funds			
Balance at start of period		213,558	217,646
Net surplus/(deficit)		19,789	(4,088)
		<u>233,347</u>	<u>213,558</u>

BRITISH ASSOCIATION OF SPORT REHABILITATORS & TRAINERS
Notes to the Accounts
for the year ended 31 December 2017

1 Accounting basis

The accounts have been compiled on a basis that enables surpluses to be calculated in accordance with UK Generally Accepted Accounting Practice.

2 Income and expenditure account analysis

	2017 £	2016 £
Sales		
Subscriptions and fees	<u>247,108</u>	<u>229,251</u>
Direct costs		
Conferences	6,633	8,924
Magazine	24,600	30,700
Insurance	70,297	68,438
Speakers fees and expenses	500	2,332
	<u>102,030</u>	<u>110,394</u>
Other business income		
Interest receivable	<u>-</u>	<u>3</u>
Wages, salaries and other staff costs		
Wages and salaries	33,966	31,393
Seconded staff	44,816	25,283
Pensions	125	13
Committee expenses	7,001	6,800
Staff training and welfare	478	7,324
	<u>86,386</u>	<u>70,813</u>
Car, van and travel expenses		
Travel and subsistence	<u>7,416</u>	<u>16,530</u>
Rent, rates, power and insurance costs		
Rent	<u>3,888</u>	<u>5,793</u>
Telephone, fax, stationery and other office costs		
Telephone and internet	613	328
Stationery and printing	1,990	1,057
Equipment expensed	185	228
Software	1,157	1,544
	<u>3,945</u>	<u>3,157</u>
Bank, credit card and other finance charges		
Bank charges	<u>3,292</u>	<u>4,147</u>

BRITISH ASSOCIATION OF SPORT REHABILITATORS & TRAINERS**Notes to the Accounts****for the year ended 31 December 2017****Accountancy, legal and other professional fees**

Accountants fees	1,620	1,575
Other legal and professional	936	5,470
Consultancy fees	7,925	5,936
Professional Standards fee	9,550	9,364
	<u>20,031</u>	<u>22,345</u>

Depreciation and loss/(profit) on sale

Depreciation	<u>-</u>	<u>114</u>
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Other business expenses

Sundry expenses	<u>331</u>	<u>49</u>
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BRITISH ASSOCIATION OF SPORT REHABILITATORS & TRAINERS
Notes to the Accounts
for the year ended 31 December 2017

3 Plant, machinery and motor vehicles

	Office equipment £
Cost	
At 1 January 2017	342
At 31 December 2017	<u>342</u>
Depreciation	
At 1 January 2017	342
At 31 December 2017	<u>342</u>
Net book value	
At 31 December 2017	<u>-</u>

