

**COMPANY REGISTRATION NUMBER: 01365343**  
**CHARITY REGISTRATION NUMBER: 1077006**

**BASIS Registration Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 December 2016**

**BASIS Registration Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 December 2016**

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# **BASIS Registration Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

#### **Year ended 31 December 2016**

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 December 2016.

#### **Reference and administrative details**

<b>Registered charity name</b>	BASIS Registration Limited
<b>Charity registration number</b>	1077006
<b>Company registration number</b>	01365343
<b>Principal office and registered office</b>	St Monica's House Business Centre 39 Windmill Lane Ashbourne Derbyshire DE6 1EY

#### **The trustees**

Mr C Clarke	(Chairman)
Mrs M May	(Treasurer/ Vice Chair)
Mr D Cairns	
Mrs S Everett	
Mr G Dodgson	
Mrs S Melrose	
Mr P Mitton	
Prof J Moverley	
Mr M Read	
Mr P Taylor	
Mr N Von Westenholz	
Mr A Richardson	
Dr S Bolton	(Appointed 14 April 2016)
Mr T Bradshaw	(Appointed 1 September 2016)
Mr C Sprigg	(Appointed 31 August 2016)
Mr C Wright	(Appointed 21 September 2016)
Mr G Dickinson	(Retired 22 August 2016)
Mr A Watts	(Retired 22 August 2016)
Mr M Spicer	(Retired 14 April 2016)

**Secretary** Mr SP Jacob (Appointed 14 April 2016)

**Auditor** Smith Cooper Limited  
Chartered accountant & statutory auditor  
St Helen's House  
King Street  
Derby  
DE13EE

**Chief Executive Officer** Mr SP Jacob (Appointed 14 April 2016)

# **BASIS Registration Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2016**

#### **Structure, governance and management**

##### *Governing document*

The charity is controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### *Risk management*

The Trustees identify and review the risks to which the charity is exposed and ensure that controls are in place to provide appropriate and reasonable assurance against fraud and error.

There are individual Trustees nominated to provide over-sight on all matters pertaining to Human Resources, Pensions and Health and Safety.

BASIS, through its external Chartered Accountant, produces monthly income and expenditure accounts and balance sheets comparing performance against budget; the annual financial statements are externally audited.

The reserves of the charity are cautiously invested in a mix of equities, bonds, and property funds, using external professional advice.

##### *Board members*

There were four changes to the membership of the Board of Trustees in 2016.

##### *Committee structure*

The Committees are:

- The Education and Training Committee
- The FACTS Advisory Committee
- The Finance and Remuneration Committee
- The Logistics Committee
- The Professional Standards Committee
- The PROMPT Steering Committee

All the above Committees meet on a number of occasions in the year and their proceedings are formally minuted and reported to the Board.

##### *Public Benefit*

Our main activities and who we try to help are described below. All our charitable activities focus on helping British agriculture, the amenity industry, horticulture and forestry by raising standards through establishing best practice within the crop protection industries with a focus on the sale and supply, safe storage and transport of pesticides and a recognised means of assessing staff working in the sector.

The benefits of BASIS' work are the education of future and current agronomists, the management of well-crafted and delivered Continuing Professional Development schemes for agronomists, plant nutrition advisers and professional pest controllers and the auditing of distributor and manufacturers pesticide and storage premises.

Establishing best practise in the use, sale and distribution of Professional Plant Protection Products encourages the uptake of alternatives to pesticides, use of integrated approaches and lower plant protection product dependency. Benefits of which are the protection of public, operator and consumer health and reduced impact of pesticides on biodiversity, water and the environment.

# **BASIS Registration Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2016**

#### **Objectives and activities**

The purpose of BASIS is to benefit the public by advancing standards in the advice and use of pesticides and fertilisers throughout the United Kingdom and overseas for the safety of the public and the environment to promote and encourage improved standards, the safe and efficient distribution, contact application, handling and storage of Plant Protection Products, techniques and technology, molecular technology, biotechnology, plant nutrition, bio-pesticide products and in the advice and usage of such products in agriculture, horticulture, forestry, industrial, public health and other relevant industry sectors.

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We do this by providing advanced education for professional advisors and farmers in agriculture, horticulture and related industries with the objective of raising standards in the following:

- the advice and use of pesticides and fertilisers in agriculture and horticulture
- the advice and use of products for the control of pests in industrial, food preparation, food storage and domestic premises
- the advice and use of herbicides for weed control on roads, railways, sports grounds and other public and private spaces

Our activities include:

- organising education and training programmes up to and including QAA (Quality Assurance Agency for Higher Education) level 7 (including BASIS Diploma in Crop Protection)
- the creation and maintenance of a portfolio of examinations which are accredited through QAA for higher education and are regularly updated
- the organisation and provision of examinations for advisors throughout the United Kingdom and overseas

We have established and maintain Professional Registers for advisors to join and maintain their Professional Register status through Continuing Professional Development. The BASIS Professional Register celebrated its 25th year in 2016.

BASIS also seeks to advance education and professional standards in the storage and distribution of pesticides and fertilisers. We do this by providing training programmes for store keepers, by operating a statutorily-recognised store inspection scheme and conducting annual store inspections.

In seeking to raise standards we work with government departments including DEFRA, Fire Authorities, the Environment Agency and various industry organisations.



# **BASIS Registration Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2016**

#### **Achievements and performance**

##### *Overview*

BASIS grew its turnover 10% in 2016 to £1,427,302.

Following the introduction of the Plant Protection Products (Sustainable Use) Regulations 2012 BASIS has sought to positively influence its implementation - a matter of significant importance to our stakeholders.

*Continuing Professional Development (CPD) and the Professional Registers* Numbers on the BASIS Professional Register have again increased to 5,817. Over 6,250 events were allocated CPD points in 2016.

FACTS Qualified Adviser membership stood at 3,519 and FACTS Subscribers stood at 649 paid up members at the end of 2016.

##### *Storage and Distribution*

During 2016, BASIS inspected 607 registered premises stores, of which 99.66% reached the required standard. Additionally, 100 Amenity Assured Standard members were audited. The board is grateful to all those who gave their time and expertise to the assessment process. We believe that this is a valuable defence against criticisms of our industry and increasingly accepted by third parties, such as the Environment Agency, Fire Authorities and HSE (with whom BASIS have a number of MOU's), in place of their own inspections and lessening the burden on stores without weakening standards.

##### *Training and Education*

The number of Full Time Equivalent (FTE) students that BASIS assessed grew from 138 in 2015 to 178 in 2016. Additionally, an area that experienced growth is the number of online assessments that BASIS hosted, particularly those relating to the competence and use of anticoagulant rodenticidal products. Gamekeepers and professional pest technicians responded to stewardship requirements and the tightening of point of sale controls for professional use of rodenticidal products. A total of 3,683 candidates took BASIS assessments in 2016, 2,282 of which were online assessments.

##### *PROMPT and Amenity Registers*

During the year PROMPT membership rose to 3,983, many joining the newly introduced Associate Rodenticide Category of membership demonstrating pest controllers increasing acceptance and response to product stewardship surrounding the purchase and use of Anticoagulant Rodenticide products. There were 391 people on the BASIS Amenity Training Register.

# **BASIS Registration Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2016**

#### **Financial review**

##### *Reserves*

In keeping with the Charities Commission guidance on reserves, the Board of BASIS has a policy to hold unrestricted reserves in order to ensure the continued activities of the company in times of reduced income. The policy, agreed in 2009, is to hold in excess of £500k in reserves to meet unexpected demands on the charity. Currently, unrestricted reserves are £800k representing 60% of the total resources expended in 2016 and is an increase from 2015 when reserves were equivalent to 50% of the total resources expended. The reserves policy is reviewed annually.

##### *Income*

Total income from the charitable activities of BASIS grew by 10% to £1,427,302 in 2016. Exams and training showed significant growth up 35%.

During 2016 the FACTS Annual Scheme was merged with the BASIS Professional Register. This had two effects. Firstly, FACTS Annual Scheme income was temporarily reduced by 27% from 2015 due to synchronisation of the two sets of schemes and a one-off deferral of 5 months' worth of income through to 2017. Secondly, income from BASIS Professional Register increased by 13% reflecting growth in candidate numbers and hence qualified agronomists, and the afore mentioned amalgamation of the FACTS Qualified Advisors and Agronomists on to the Professional Register.

Stores Registration fees increased by 10% due to the increase in the number of smaller stores joining the scheme in 2016.

##### *Costs*

Costs were kept under control and total costs increased in 2016 by 6% to £1,331,776 due to one-off costs.

##### *Investments*

The majority of BASIS reserves are held as investments; these increased by £65,237 in the year and generated income of £8,353.

##### *Our People*

The Board is grateful for the dedication of the BASIS staff, who have, again, worked hard to provide a service to members, the industry and the wider public.

##### *Tangible Fixed Assets*

Following an independent valuation of St Monica's House dated 15 January 2017 its value has been restated to market value as at 31 December 2016.

#### **Statement as to disclosure of information to auditors**

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### **Trustees' responsibilities statement**

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

# **BASIS Registration Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 December 2016**

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments 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 charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


#### **Auditor**

A resolution to reappoint Smith Cooper Limited as auditor for 2017 will be put to the Annual General Meeting.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21 April 2017 and signed on behalf of the board of trustees by:



Mr SP Jacob  
**Secretary**



# **BASIS Registration Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of BASIS Registration Limited**

#### **Year ended 31 December 2016**

We have audited the financial statements of BASIS Registration Limited for the year ended 31 December 2016 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of trustees and auditor**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) 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 charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the trustees' 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 charity's affairs as at 31 December 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

# **BASIS Registration Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of BASIS Registration Limited** *(continued)*

**Year ended 31 December 2016**

#### **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 trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; and
- the trustees 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 trustees' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.



James Delve (Senior Statutory Auditor)  
For and on behalf of  
Smith Cooper Limited  
Chartered accountant & statutory auditor  
St Helen's House  
King Street  
Derby  
DE13EE

21 April 2017

**BASIS Registration Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**31 December 2016**

		2016		2015
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Charitable activities	5	1,427,302	<b>1,427,302</b>	1,295,421
Investment income	6	18,494	<b>18,494</b>	19,729
<b>Total income</b>		<u>1,445,796</u>	<u><b>1,445,796</b></u>	<u>1,315,150</u>
<b>Expenditure</b>				
Expenditure on charitable activities		(1,331,776)	<b>(1,331,776)</b>	(1,257,204)
<b>Total expenditure</b>		<u>(1,331,776)</u>	<u><b>(1,331,776)</b></u>	<u>(1,257,204)</u>
Net gains/(losses) on investments	8	57,276	<b>57,276</b>	(8,776)
<b>Net income and net movement in funds</b>		<u>171,296</u>	<u><b>171,296</b></u>	<u>49,170</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		628,233	<b>628,233</b>	579,063
<b>Total funds carried forward</b>		<u>799,529</u>	<u><b>799,529</b></u>	<u>628,233</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 12 to 22 form part of these financial statements.

# BASIS Registration Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2016

		2016 £	£	2015 £
<b>Fixed assets</b>				
Tangible fixed assets	12		453,254	496,695
Investments	13		549,401	484,164
			<u>1,002,655</u>	<u>980,859</u>
<b>Current assets</b>				
Stocks		6,326		7,959
Debtors	14	132,463		130,155
Cash at bank and in hand		360,849		147,650
		<u>499,638</u>		<u>285,764</u>
<b>Creditors: amounts falling due within one year</b>	15	543,639		467,425
<b>Net current liabilities</b>			<u>44,001</u>	<u>181,661</u>
<b>Total assets less current liabilities</b>			<u>958,654</u>	<u>799,198</u>
<b>Creditors: amounts falling due after more than one year</b>	16		159,125	170,965
<b>Net assets</b>			<u>799,529</u>	<u>628,233</u>
<b>Funds of the charity</b>				
Unrestricted funds			799,529	628,233
<b>Total unrestricted funds</b>		799,529		628,233
<b>Total charity funds</b>	17		<u>799,529</u>	<u>628,233</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 21 April 2017, and are signed on behalf of the board by:



Mr C Clarke  
Trustee

The notes on pages 12 to 22 form part of these financial statements.



**BASIS Registration Limited****Company Limited by Guarantee****Statement of Cash Flows****Year ended 31 December 2016**

	<b>2016</b> <b>£</b>	<b>2015</b> <b>£</b>
<b>Cash flows from operating activities</b>		
Net income	<b>171,296</b>	49,170
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	<b>35,572</b>	38,335
Impairment of tangible fixed assets	<b>22,944</b>	—
Net (gains) / losses on investments	<b>(57,276)</b>	8,776
Dividends, interest and rents from investments	<b>(18,493)</b>	(19,643)
Other interest receivable and similar income	<b>(1)</b>	(86)
Accrued expenses/(income)	<b>191</b>	(409)
<i>Changes in:</i>		
Stocks	<b>1,633</b>	1,655
Trade and other debtors	<b>(2,308)</b>	(50,681)
Trade and other creditors	<b>75,339</b>	67,805
Cash generated from operations	<b>228,897</b>	94,922
Interest received	<b>1</b>	86
Net cash from operating activities	<b>228,898</b>	95,008
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	<b>18,493</b>	19,643
Purchase of tangible assets	<b>(15,075)</b>	(57,790)
Purchases of other investments	<b>(7,961)</b>	(8,968)
Net cash used in investing activities	<b>(4,543)</b>	(47,115)
<b>Cash flows from financing activities</b>		
Repayments of borrowings	<b>(11,156)</b>	(10,741)
Net cash used in financing activities	<b>(11,156)</b>	(10,741)
<b>Net increase in cash and cash equivalents</b>	<b>213,199</b>	37,152
<b>Cash and cash equivalents at beginning of year</b>	<b>147,650</b>	110,498
<b>Cash and cash equivalents at end of year</b>	<b>360,849</b>	147,650

The notes on pages 12 to 22 form part of these financial statements.

**BASIS Registration Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 31 December 2016**

**1. General information**

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is St Monica's House Business Centre, 39 Windmill Lane, Ashbourne, Derbyshire, DE6 1EY.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**1 Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**2 Going concern**

There are no material uncertainties about the charity's ability to continue.

**3 Transition to FRS 102**

The entity transitioned from previous UK GAAP to FRS 102 as at 1 January 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 20.

**4 Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**5 Incoming resources**

Register income (Professional Register, FACTS Qualified Adviser and Subscriber schemes and PROMPT) is recognised upon receipt, as any point prior to this the Charity is uncertain of receiving the funds.

All other income streams are recognised when, upon entitlement, it is probable that the income will be received and the amount can be measured reliably.

# **BASIS Registration Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 December 2016**

#### **3. Accounting policies *(continued)***

##### **6 Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **7 Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment charges. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment                      -     33% straight line

No depreciation is provided for Land and Buildings on the basis of the property having a high residual value. Annual impairment reviews are undertaken.

A full year's depreciation is provided for the year of addition and none in the year of disposal.

##### **8 Investments**

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

##### **9 Stock**

Stock is valued at the lower of cost and net realisable value.

##### **10 Pension costs**

The company operates a Workplace Pension Scheme with Scottish Widows.

#### **4. Limited by guarantee**

The company is limited by guarantee.

# BASIS Registration Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2016

#### 5. Charitable activities

	Unrestricted Funds	Total Funds 2016	Unrestricted Funds	Total Funds 2015
	£	£	£	£
Registration fees	320,115	<b>320,115</b>	292,000	292,000
Examination and training income	441,899	<b>441,899</b>	327,012	327,012
NSK training income	99,057	<b>99,057</b>	99,258	99,258
Professional Register	356,807	<b>356,807</b>	315,231	315,231
PROMPT (Pest Control)	74,968	<b>74,968</b>	77,353	77,353
Approved trainers	10,115	<b>10,115</b>	13,465	13,465
Wildlife Aware	14,894	<b>14,894</b>	19,768	19,768
Barrie Orme Shield donations	800	<b>800</b>	800	800
Sundry income	230	<b>230</b>	919	919
FACTS annual scheme	94,985	<b>94,985</b>	129,890	129,890
Dairy PRO	13,432	<b>13,432</b>	19,725	19,725
	<u>1,427,302</u>	<u><b>1,427,302</b></u>	<u>1,295,421</u>	<u>1,295,421</u>

#### 6. Investment income

	Unrestricted Funds	Total Funds 2016	Unrestricted Funds	Total Funds 2015
	£	£	£	£
Income from investment properties	10,140	<b>10,140</b>	10,241	10,241
Income from listed investments	8,353	<b>8,353</b>	9,402	9,402
Bank interest receivable	1	<b>1</b>	86	86
	<u>18,494</u>	<u><b>18,494</b></u>	<u>19,729</u>	<u>19,729</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2016	Unrestricted Funds	Total Funds 2015
	£	£	£	£
Management	868,004	<b>868,004</b>	817,759	817,759
Training and exams	161,744	<b>161,744</b>	110,143	110,143
Professional register	10,120	<b>10,120</b>	14,986	14,986
Assessment of premises	63,239	<b>63,239</b>	62,209	62,209
PROMPT	83,711	<b>83,711</b>	80,058	80,058
BACCS contractors	4,499	<b>4,499</b>	9,253	9,253
FACTS annual scheme	98,263	<b>98,263</b>	100,038	100,038
Dairy Pro	2,396	<b>2,396</b>	18,746	18,746
BASIS RAMPS	(1,050)	<b>(1,050)</b>	(1,380)	(1,380)
Support costs	40,850	<b>40,850</b>	45,392	45,392
	<u>1,331,776</u>	<u><b>1,331,776</b></u>	<u>1,257,204</u>	<u>1,257,204</u>



# BASIS Registration Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2016

#### 8. Net (gains) / losses on investments

	Unrestricted Funds	Total Funds 2016	Unrestricted Funds	Total Funds 2015
	£	£	£	£
(Gains) / losses on listed investments	<u>(57,276)</u>	<u>(57,276)</u>	<u>8,776</u>	<u>8,776</u>

#### 9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2016 £	2015 £
Wages and salaries	584,630	521,058
Social security costs	39,810	47,352
Employer contributions to pension plans	60,839	76,653
	<u>685,279</u>	<u>645,063</u>

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees, the Chief Executive Officer and the senior management team. The total remuneration (including employers NI, pension contributions and benefits in kind) received by key management personnel for the year was £378,652 (2015:£351,149). The total remuneration for the year includes termination payments of £80,000 (2015:£nil).

The average head count of employees during the year was 24 (2015: 24). The average number of full-time equivalent employees during the year is analysed as follows:

	2016 No.	2015 No.
Administration	<u>23</u>	<u>23</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2016 No.	2015 No.
£70,000 to £79,999	<u>1</u>	<u>1</u>

#### 10. Trustee remuneration and expenses

There was no trustees' remuneration or other benefits for the year ended 31st December 2016 (2015 - £nil).

##### Trustees' expenses

	2016 £	2015 £
Trustees' expenses	<u>3,325</u>	<u>7,580</u>

#### 11. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

# BASIS Registration Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2016

#### 12. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
<b>Cost</b>			
At 1 January 2016	452,944	309,070	<b>762,014</b>
Additions	–	15,075	<b>15,075</b>
Disposals	–	(30,652)	<b>(30,652)</b>
<b>At 31 December 2016</b>	<b>452,944</b>	<b>293,493</b>	<b>746,437</b>
<b>Depreciation</b>			
At 1 January 2016	–	265,319	<b>265,319</b>
Charge for the year	–	35,572	<b>35,572</b>
Disposals	–	(30,652)	<b>(30,652)</b>
Impairment losses	22,944	–	<b>22,944</b>
<b>At 31 December 2016</b>	<b>22,944</b>	<b>270,239</b>	<b>293,183</b>
<b>Carrying amount</b>			
<b>At 31 December 2016</b>	<b>430,000</b>	<b>23,254</b>	<b>453,254</b>
At 31 December 2015	452,944	43,751	496,695

The Freehold Property is not depreciated; in the opinion of the Trustees, the market value of the Freehold Property is in excess of its cost.

#### 13. Investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 January 2016	<b>484,164</b>
Additions	<b>7,961</b>
Other movements	<b>57,276</b>
<b>At 31 December 2016</b>	<b>549,401</b>
<b>Impairment</b>	
<b>At 1 January 2016 and 31 December 2016</b>	
<b>Carrying amount</b>	
<b>At 31 December 2016</b>	<b>549,401</b>
At 31 December 2015	484,164

The fair value of listed investments was determined by quoted prices on traded markets at the balance sheet date. All investments are held in the United Kingdom.

**BASIS Registration Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 December 2016**

**14. Debtors**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Trade debtors	<b>106,256</b>	106,750
Prepayments and accrued income	<b>24,756</b>	19,397
Other debtors	<b>1,451</b>	4,008
	<b><u>132,463</u></b>	<b><u>130,155</u></b>

**15. Creditors: amounts falling due within one year**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	<b>11,156</b>	10,472
Trade creditors	<b>28,685</b>	25,485
Accruals and deferred income	<b>401,434</b>	364,277
Social security and other taxes	<b>53,940</b>	58,787
Other creditors	<b>48,424</b>	8,404
	<b><u>543,639</u></b>	<b><u>467,425</u></b>

**16. Creditors: amounts falling due after more than one year**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	<b><u>159,125</u></b>	<b><u>170,965</u></b>

The portion of the loan repayable within one year is disclosed under note 15. The loan is secured by debenture.

**17. Analysis of charitable funds**

**Unrestricted funds**

	At 1 Jan 2016	Income	Expenditure	Gains & losses	At 31 Dec 2016
	£	£	£	£	£
General funds	<u>628,233</u>	<u>1,445,796</u>	<u>(1,331,776)</u>	<u>57,276</u>	<b><u>799,529</u></b>

**18. Operating lease commitments**

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Later than 1 year and not later than 5 years	<b><u>30,163</u></b>	<b><u>36,428</u></b>

**BASIS Registration Limited**  
**Company Limited by Guarantee**  
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**31 December 2016**

**19. Related parties**

During the year the following transactions took place at arm's length between the charity and related parties:

Payments for marketing services of £54,538 were made to Ware Anthony Rust Limited who employed Geoff Dodgson as a senior consultant.

Payments for education and training services of £7,035 were made to AgriTopics Limited a company owned by Patrick Mitton.

**20. Transition to FRS 102**

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 January 2015.

No transitional adjustments were required in the retained funds or income or expenditure for the year.



**BASIS Registration Limited**  
**Company Limited by Guarantee**  
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**31 December 2016**

**The following pages do not form part of the statutory accounts**

**BASIS Registration Limited**  
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**Detailed Statement of Financial Activities**  
**31 December 2016**

	2016 £	2015 £
<b>Income and endowments</b>		
<b>Charitable activities</b>		
Registration fees	320,115	292,000
Examination and training income	441,899	327,012
NSK training income	99,057	99,258
Professional Register	356,807	315,231
PROMPT (Pest Control)	74,968	77,353
Approved trainers	10,115	13,465
Wildlife Aware	14,894	19,768
Barrie Orme Shield donations	800	800
Sundry income	230	919
FACTS annual scheme	94,985	129,890
Dairy PRO	13,432	19,725
	<u>1,427,302</u>	<u>1,295,421</u>
<b>Investment income</b>		
Income from investment properties	10,140	10,241
Income from listed investments	8,353	9,402
Bank interest receivable	1	86
	<u>18,494</u>	<u>19,729</u>
<b>Total income</b>	<u><u>1,445,796</u></u>	<u><u>1,315,150</u></u>

# BASIS Registration Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2016

#### Expenditure on charitable activities

##### Management

##### *Activities undertaken directly*

Salaries	(584,630)	(521,058)
Employer's NIC	(39,810)	(47,352)
Pension costs	(60,839)	(76,653)
Equipment leasing	(37,671)	(29,973)
Rates	(2,539)	(2,300)
Light & heat	(8,447)	(5,028)
Office, building & equipment maintenance	(64,497)	(52,784)
Insurance	(6,892)	(5,661)
Consumables	(3,560)	(2,834)
Vehicle leasing	(18,502)	(18,386)
Marketing & PR	(32,228)	(39,248)
Telephone	(8,626)	(7,879)
Postage, stationery, IT consumables & hosting	(36,202)	(46,898)
Depreciation	(58,516)	(38,335)
Miscellaneous	(5,017)	(21,264)
CEO expenses	(7,001)	(6,746)
M&T manager and assistant expenses	(1,427)	(6,478)
Staff training, recruitment & HR	(26,267)	(22,452)
FACTS Annual Scheme Transfer	72,000	72,000
PROMPT Annual Transfer	62,700	62,700
BK Orme Shield	(33)	(1,130)
	<u>(868,004)</u>	<u>(817,759)</u>

##### Training and Exams

##### *Activities undertaken directly*

Exams and training expenses	(81,713)	(75,579)
NSK expenses	–	(24,911)
Overseas work	(21,204)	(653)
Exams and training meetings	(5,494)	(9,000)
Accreditation	(53,333)	–
	<u>(161,744)</u>	<u>(110,143)</u>

##### Professional Register

##### *Activities undertaken directly*

Professional register expenses	(10,310)	(14,525)
Professional register travel	–	(556)
Audit CPD - scanners	190	95
	<u>(10,120)</u>	<u>(14,986)</u>

##### Assessment of Premises

##### *Activities undertaken directly*

Stores registration fees	(33,101)	(31,993)
Stores travel	(15,857)	(16,222)
Stores miscellaneous	(14,281)	(13,994)
	<u>(63,239)</u>	<u>(62,209)</u>

# BASIS Registration Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2016

#### PROMPT

##### *Activities undertaken directly*

PROMPT expenses	(83,711)	(80,058)
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#### BACCS Contractors

##### *Activities undertaken directly*

Amenity assessment costs	(4,499)	(9,253)
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#### FACTS Annual Scheme

##### *Activities undertaken directly*

ECOPT	(25,000)	(25,000)
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FACTS miscellaneous	(73,263)	(75,038)
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	(98,263)	(100,038)
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#### Dairy Pro

##### *Activities undertaken directly*

Dairy PRO expenses	(2,396)	(18,746)
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#### BASIS RAMPS

##### *Activities undertaken directly*

BASIS RAMPS contribution	1,050	1,380
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#### Governance costs

Accountancy fees	(20,933)	(20,949)
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Legal and other professional fees	(2,375)	(8,813)
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Costs of trustees' meetings	(2,381)	(1,863)
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Trustee expenses	(3,325)	(7,580)
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Interest and fees - bank loans & overdraft	(11,836)	(6,187)
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	(40,850)	(45,392)
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#### Total expenditure

	(1,331,776)	(1,257,204)
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#### Net gains/(losses) on investments

Gains/(losses) on listed investments	57,276	(8,776)
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#### Net income

	171,296	49,170
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