

**REPORT OF THE COMMITTEE OF MANAGEMENT AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020**  
**FOR**  
**BRITISH PROTECTED ORNAMENTALS**  
**ASSOCIATION**

David Shores & Co Ltd  
36a Station Road  
New Milton  
Hampshire  
BH25 6JX

**BRITISH PROTECTED ORNAMENTALS**  
**ASSOCIATION**

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**for the Year Ended 31 OCTOBER 2020**

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**BRITISH PROTECTED ORNAMENTALS**  
**ASSOCIATION**

**COMMITTEE INFORMATION**  
**for the Year Ended 31 OCTOBER 2020**

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<b>CHAIRMAN:</b>	James Alcaraz
<b>SECRETARY:</b>	Simon Davenport
<b>BUSINESS ADDRESS:</b>	PO Box 691 Chichester West Sussex PO19 9NA
<b>ACCOUNTANTS:</b>	David Shores & Co Ltd 36a Station Road New Milton Hampshire BH25 6JX

**BRITISH PROTECTED ORNAMENTALS**  
**ASSOCIATION**

**REPORT OF THE COMMITTEE OF MANAGEMENT**  
**for the Year Ended 31 OCTOBER 2020**

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The Committee of Management presents the financial statements for the year ended 31 October 2020 and reports a surplus of £11,709 (2019 - £5,266).

**PRINCIPAL ACTIVITY**

The British Protected Ornamentals Association (BPOA) was founded in the late 1970s to promote bedding plants.

Over the years, the scope of the Association has expanded beyond bedding plants, to the point where we now represent the interests of those involved in the production of all British ornamental plants grown under protection.

The BPOA is a trade association representing both growers and the allied trade within this sector of horticulture. Today the Association's primary aim is to ensure that resources are directed towards growers' needs for R&D, marketing and political representation, and thereby assist growers of protected ornamental crops to grow together, and raise the profile of their industry. This is achieved through the activity of the Association's Technical and Marketing Committees.

The BPOA is a specialist group of the National Farmers' Union (NFU). We make good use of the influence and political lobbying strength of the NFU to ensure ornamental plant growers' interests are well represented within the wider horticultural and agricultural arena. By helping bedding plant, pot plant, cut flower and other ornamental plant growers to work together, the Association aims to achieve common goals that enable all growers to move forward in an ever-changing marketplace.

**COMMITTEE OF MANAGEMENT**

The following committee members have held office since 1 November 2019 save where marked:

J. Alcaraz –Chairman  
S. Davenport – Secretary  
L. Mason - Treasurer  
A. Abbey  
C. Edwards  
T. Kerley  
S. Lowen  
P. Mabon  
A. Spiers  
D. Taylor – resigned 14<sup>th</sup> January 2020

**BRITISH PROTECTED ORNAMENTALS  
ASSOCIATION**

**STATEMENT OF COMMITTEE OF MANAGEMENT'S RESPONSIBILITIES  
for the Year Ended 31 OCTOBER 2020**

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**Statement of Committee of Management's responsibilities**

The Committee of Management is responsible for preparing any management report and financial statements in accordance with applicable law and regulations.

The Association's rules require the Committee of Management to prepare financial statements for each financial year. Under those rules the Committee of Management has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Committee of Management must not approve the financial statements unless it is satisfied that they give a true and fair view of the state of affairs of the Association and of the income and expenditure of the Association for that period. In preparing these financial statements, the Committee of Management is required to:

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

The Committee of Management is responsible for keeping proper books of account that are sufficient to show and explain the Association's transactions and disclose with reasonable accuracy at any time the financial position of the Association and enable it to ensure that the financial statements comply with the relevant laws. The Committee of Management is also responsible for establishing and maintaining a satisfactory system of control of its books of account, its cash holdings and its receipts and remittances, safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**On behalf of the Committee of Management:**

.....  
**L Mason - Treasurer**

Date:

**BRITISH PROTECTED ORNAMENTALS  
ASSOCIATION**

**INCOME AND EXPENDITURE ACCOUNT**  
**for the Year Ended 31 OCTOBER 2020**

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	2020 £	2019 £
<b>INCOME</b>	<b>40,608</b>	<b>38,254</b>
Administrative expenses	<u>28,917</u>	<u>33,020</u>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>11,691</b>	<b>5,234</b>
Interest receivable and similar income	<u>18</u>	<u>32</u>
<b>SURPLUS/(DEFICIT) ON ORDINARY ACTIVITIES BEFORE TAXATION</b>	<b>11,709</b>	<b>5,266</b>
Tax on surplus/(deficit) on ordinary activities	<u>-</u>	<u>-</u>
<b>SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>	<b><u>11,709</u></b>	<b><u>5,266</u></b>

The notes form part of these financial statements

**BRITISH PROTECTED ORNAMENTALS  
ASSOCIATION**

**BALANCE SHEET**  
**31 OCTOBER 2020**

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	Notes	2020 £	2019 £
<b>CURRENT ASSETS</b>			
Debtors	3	2,418	2,419
Cash at bank		<u>46,416</u>	<u>34,276</u>
		48,834	36,695
<b>CREDITORS</b>			
Amounts falling due within one year	4	<u>3,291</u>	<u>2,861</u>
<b>NET CURRENT ASSETS</b>		<u>45,543</u>	<u>33,834</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>45,543</u>	<u>33,834</u>
<b>RESERVES</b>			
Income and Expenditure account	5	<u>45,543</u>	<u>33,834</u>
		<u>45,543</u>	<u>33,834</u>

The Association was entitled to exemption from audit for the year ended 31 October 2020.

The members have not required the Association to obtain an audit of its financial statements for the year ended 31 October 2020.

The Committee of Management acknowledge their responsibilities for:

- (a) ensuring that the Association keeps proper accounting records; and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the Association as at the end of each financial year and of its surplus or deficit for each financial year.

Approved by the Committee of Management for issue on.

.....  
L Mason  
Treasurer

The notes form part of these financial statements

**BRITISH PROTECTED ORNAMENTALS**  
**ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 October 2020**

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1. **ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the micro-entity provisions.

**Turnover**

Income represents amounts received or receivable for subscriptions and donations, net of VAT.

**Tangible fixed assets**

Tangible fixed assets 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:

Computer equipment	33% p.a. straight line
Office equipment	25% p.a. straight line

**Taxation**

The Association is liable to taxation on its investment income only.

2. **TANGIBLE FIXED ASSETS**

	Plant and Machinery etc. £
<b>COST</b>	
At 1 November 2019 and 31 October 2020	<u>2,248</u>
<b>DEPRECIATION</b>	
At 1 November 2019 and 31 October 2020	<u>2,248</u>
<b>NET BOOK VALUE</b>	
At 31 October 2020	<u><u>-</u></u>



**BRITISH PROTECTED ORNAMENTALS**  
**ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 OCTOBER 2020**

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<b>3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2020	2019
	£	£
Trade debtors	2,154	2,160
Other debtors	<u>264</u>	<u>259</u>
	<u>2,418</u>	<u>5,232</u>
<b>4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2020	2019
	£	£
Trade creditors	2,678	2,266
Taxation and social security	-	-
Other creditors	<u>613</u>	<u>595</u>
	<u>3,291</u>	<u>2,861</u>
<b>5. RESERVES</b>		Reserve fund
		£
At 1 November 2019		33,834
Surplus for the year		<u>11,709</u>
At 31 October 2020		<u>45,543</u>

**CHARTERED ACCOUNTANTS' REPORT TO THE COMMITTEE OF MANAGEMENT  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
BRITISH PROTECTED ORNAMENTALS ASSOCIATION**

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In order to assist you to fulfil your duties we have prepared for your approval the financial statements of British Protected Ornamentals Association for the year ended 31 OCTOBER 2020 which comprise the Income and Expenditure Account, the Balance Sheet, and the related notes from the Association's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements, detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the Committee of Management of British Protected Ornamentals Association in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of British Protected Ornamentals Association and state those matters that we have agreed to state to the Committee of Management of British Protected Ornamentals Association in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and its Committee of Management for our work or for this report.

It is your duty to ensure that British Protected Ornamentals 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 surplus of British Protected Ornamentals Association. You consider that British Protected Ornamentals 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 British Protected Ornamentals 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.

David Shores & Co Ltd  
36a Station Road  
New Milton  
Hampshire  
BH25 6JX

Date:

**DETAILED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**  
**FOR**  
**BRITISH PROTECTED ORNAMENTALS**  
**ASSOCIATION**

**BRITISH PROTECTED ORNAMENTALS  
ASSOCIATION**

**INCOME AND EXPENDITURE ACCOUNT**  
**for the Year Ended 31 OCTOBER 2020**

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	Notes	2020 £	£	2019 £	£
<b>INCOME</b>	1		40,608		38,254
Administrative expenses	2	28,927		32,940	
Finance costs	3	<u>(10)</u>		<u>80</u>	
			<u>28,917</u>		<u>33,020</u>
<b>OPERATING SURPLUS/(DEFICIT)</b>			11,691		5,234
Finance income	4		<u>18</u>		<u>32</u>
<b>SURPLUS/(DEFICIT) BEFORE TAXATION</b>			<u>11,709</u>		<u>5,266</u>

**BRITISH PROTECTED ORNAMENTALS  
ASSOCIATION**

**NOTES TO THE INCOME AND EXPENDITURE ACCOUNT  
for the Year Ended 31 OCTOBER 2020**

	2020 £	2019 £
<b>1. INCOME</b>		
Subscriptions	19,750	18,775
NFU secretarial support	12,200	12,200
AGM	1,858	3,879
Other sponsorship (including AGM)	2,800	3,400
Other sponsorship – NFU MoU	-	-
RHS Hyde Hall Donation	<u>4,000</u>	<u>-</u>
	<u><u>38,254</u></u>	<u><u>38,254</u></u>
<b>2. ADMINISTRATIVE EXPENSES</b>		
Executive Officer	11,400	11,040
Telephone	41	35
Post and stationery	710	1,023
Advertising & promotions	-	588
Travelling	671	1,463
AGM	5,376	7,679
Technical Committee Secretary	3,418	3,440
AGM insurance	102	95
Printing	-	541
Promotional materials and marketing	-	65
Computer costs	1,139	506
Sundry expenses	14	-
Seabrook Bursary	500	1,000
Study tours	-	476
Catering and refreshments	-	296
Accountancy and Bookkeeping	1093	585
Consultancy	-	-
Subscriptions paid out	263	855
Bad Debts	-	2,893
Hyde Hall Donations	4,000	-
Legal Fees	200	-
	<u><u>28,927</u></u>	<u><u>32,940</u></u>
<b>4. FINANCE COSTS</b>		
Bank charges	<u><u>(10)</u></u>	<u><u>80</u></u>
<b>5. FINANCE INCOME</b>		
Deposit account interest	<u><u>18</u></u>	<u><u>32</u></u>