

Company Number 2928708

**The British Psychodrama Association
Company Limited by Guarantee**

Directors' Report and Financial Statements

for the year ended 31st December 2006



**The British Psychodrama Association
Company Limited by Guarantee**

Company information

Directors	Gordon Parrott Sheila Foxgold Peter Haworth Katherine Kirk Carl Dutton Jane Edmunds Nancy Piercy Jenni Metcalf Jonathan Salisbury Gail Smith Eve White Alyson Coupe Clive Ley Anna Chesner Di Adderley Ali Gill
Secretary	Jenni Metcalf
Company number	2928708
Registered office	Brook House The Causeway Northmoor, Witney Oxfordshire OX29 5SX
Accountants	Morris Palmer (Hants) Limited 10 Stakes Hill Road Waterlooville Hampshire PO7 7HY
Business address	25 Denvilles Close Havant Hampshire PO9 2QY
Bankers	The Royal Bank of Scotland Plc 1 Dale Street Liverpool L2 2PP

**The British Psychodrama Association
Company Limited by Guarantee**

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**The British Psychodrama Association
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**Directors' Report
for the year ended 31st December 2006**

The directors present their report and the financial statements for the year ended 31st December 2006

Principal activity

The principal objects and activities of the Association are to promote the advance of psychodrama as a profession and the education and training of practitioners of psychodrama

Directors

The directors who served during the year were as follows

Ana Aguirregabiria - resigned 24th June 2006
Mo Daniels - resigned 24th June 2006
Pen Fitzgerald - resigned 24th June 2006
Carl Dutton
Jane Edmunds
Jenni Metcalf
Jonathan Salisbury
Katherine Kirk
Eve White
Alyson Coupe
Clive Ley
Anna Chesner
Gail Smith
Dr Adderley
Peter Haworth
Gordon Parrott - appointed 24th June 2006
Ali Gill - appointed 24th June 2006
Sheila Foxgold - appointed 24th June 2006
Nancy Piercy - appointed 24th June 2006

This report is prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

This report was approved by the Board on and signed on its behalf by


Jenni Metcalf
Secretary

**The British Psychodrama Association
Company Limited by Guarantee**

**Accountants' Report on the Unaudited Financial Statements to the directors of
The British Psychodrama Association**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31st December 2006 set out on pages 3 to 8 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

**Morris Palmer (Hants) Limited
Chartered Accountants**

**10 Stakes Hill Road
Waterlooville
Hampshire
PO7 7HY**

Date:

**The British Psychodrama Association
Company Limited by Guarantee**

**Profit and Loss Account
for the year ended 31st December 2006**

		2006	2005
	Notes	£	£
Turnover	2	59,517	53,001
Cost of sales		(22,417)	(17,829)
Gross profit		37,100	35,172
Administrative expenses		(35,346)	(37,134)
Operating profit/(loss)	3	1,754	(1,962)
Other interest receivable and similar income		586	618
Profit/(loss) on ordinary activities before taxation		2,340	(1,344)
Tax on profit/(loss) on ordinary activities		-	-
Retained profit/(loss) for the year		2,340	(1,344)
Retained profit brought forward		24,844	26,188
Retained profit carried forward		27,184	24,844

The notes on pages 6 to 8 form an integral part of these financial statements.

**The British Psychodrama Association
Company Limited by Guarantee**

**Balance Sheet
as at 31st December 2006**

		2006		2005	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	4		1,185		893
Current assets					
Stocks		100		135	
Debtors	5	750		1,899	
Cash at bank and in hand		28,793		24,774	
		<u>29,643</u>		<u>26,808</u>	
Creditors: amounts falling due within one year	6	<u>(3,644)</u>		<u>(2,857)</u>	
Net current assets			25,999		23,951
Net assets			<u>27,184</u>		<u>24,844</u>
Reserves					
Profit and loss account			27,184		24,844
Members' funds			<u>27,184</u>		<u>24,844</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet

The notes on pages 6 to 8 form an integral part of these financial statements.

**The British Psychodrama Association
Company Limited by Guarantee**

Balance Sheet (continued)

**Directors' Statements required by Section 249B(4)
for the year ended 31st December 2006**

In approving these financial statements as directors of the company we hereby confirm

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985,

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31st December 2006 and

(c) that we acknowledge our responsibilities for

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company

These financial statements are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2005)

The financial statements were approved by the Board on and signed on its behalf by



Jonathon Salisbury
Director

The notes on pages 6 to 8 form an integral part of these financial statements.

**The British Psychodrama Association
Company Limited by Guarantee**

**Notes to the Financial Statements
for the year ended 31st December 2006**

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 January 2005).

1.2. Changes in accounting policy

In preparing the financial statements for the current year, the company has adopted the following Financial Reporting Standards

FRSSE 2005

During the year, the company adopted the Financial Reporting Standard for Smaller Entities (effective January 2005) There were no changes to the company's existing accounting policies from adopting this standard except as detailed below

The adoption of FRSSE 2005 has resulted in a change in presentation in respect of equity dividends paid Equity dividends paid are now dealt with as a movement on retained profits Previously, equity dividends paid were recorded in the profit and loss account

1.3. Turnover

Turnover represents the total invoice value, excluding value added tax, of membership and conference fees receivable during the year and derives from the provision of goods and services falling within the company's ordinary activities

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful economic life, as follows

Fixtures, fittings and equipment	- 25% straight line
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1.5. Stock

Stock is valued at the lower of cost and net realisable value In general, cost is determined on a first in first out basis Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation and, where appropriate, the cost of conversion from their existing state to a finished condition Provision is made where necessary for obsolescent, slow moving and damaged stock

2. Turnover

Turnover attributable to geographical markets outside the United Kingdom amounted to 19% (2005 - 18%) for the year

**The British Psychodrama Association
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**Notes to the Financial Statements
for the year ended 31st December 2006**

continued

3. Operating profit/(loss)	2006	2005
	£	£
Operating profit/(loss) is stated after charging		
Depreciation and other amounts written off tangible assets	296	223
	<u>296</u>	<u>223</u>
4. Tangible fixed assets	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 1st January 2006	12,799	12,799
Additions	588	588
	<u>13,387</u>	<u>13,387</u>
At 31st December 2006	13,387	13,387
Depreciation		
At 1st January 2006	11,906	11,906
Charge for the year	296	296
	<u>12,202</u>	<u>12,202</u>
At 31st December 2006	12,202	12,202
Net book values		
At 31st December 2006	1,185	1,185
	<u>1,185</u>	<u>1,185</u>
At 31st December 2005	893	893
	<u>893</u>	<u>893</u>
5. Debtors	2006	2005
	£	£
Trade debtors	750	1,899
	<u>750</u>	<u>1,899</u>

**The British Psychodrama Association
Company Limited by Guarantee**

**Notes to the Financial Statements
for the year ended 31st December 2006**

continued

6. Creditors: amounts falling due within one year	2006 £	2005 £
Bank overdraft	1,323	2,043
Deferred income	1,710	203
Accruals	611	611
	<u>3,644</u>	<u>2,857</u>

7. Company limited by guarantee

The company is a company limited by guarantee. Every member's liability is limited to the provision stated in The Company's memorandum.

**The British Psychodrama Association
Company Limited by Guarantee**

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

**The British Psychodrama Association
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**Detailed Trading and Profit and Loss Account
for the year ended 31st December 2006**

	2006		2005	
	£	£	£	£
Sales				
Membership fees		19,782		17,745
Conference fees		27,933		24,632
Books & journals		369		933
UKCP		11,303		9,691
Miscellaneous income		130		-
		<u>59,517</u>		<u>53,001</u>
Cost of sales				
Opening stock	135		170	
Conference expenses	<u>22,382</u>		<u>17,794</u>	
	22,517		17,964	
Closing stock	<u>(100)</u>		<u>(135)</u>	
		(22,417)		(17,829)
Gross profit		37,100		35,172
Administrative expenses	<u>35,346</u>		<u>37,134</u>	
		(35,346)		(37,134)
Operating profit/(loss)		1,754		(1,962)
Other income and expenses				
Interest receivable				
Bank deposit interest	<u>586</u>		<u>618</u>	
		586		618
Net profit/(loss) for the year		<u><u>2,340</u></u>		<u><u>(1,344)</u></u>

**The British Psychodrama Association
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**Administrative Expenses
for the year ended 31st December 2006**

	2006	2005
	£	£
Administrative expenses		
Wages	8,400	8,320
Admin expenses	716	915
Room rental	596	387
Journal	3,672	4,972
Professional indemnity insurance	776	737
Postage and stationery	1,005	558
"TELE"	1,907	2,100
UKCP fees	13,015	11,950
FEPTO membership	901	938
Travelling and refreshment	3,049	3,716
Accountancy incl VAT	611	611
Bank charges	25	-
General expenses	377	1,707
Depreciation on fixtures, fittings & equipment	296	223
	<u>35,346</u>	<u>37,134</u>