

Registered number: 02928708

The British Psychodrama Association

Statutory Financial Statements

FOR THE YEAR ENDED 31/12/2015

Prepared By:

Jackson & Green Accountants, Business & Tax Advisers

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ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31/12/2015

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The company's registered number is 02928708	

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BALANCE SHEET AT 31/12/2015

	Notes	2015 £	2014 £
FIXED ASSETS			
Intangible assets	2	2	2
Tangible assets	3	149	186
		<u>151</u>	<u>188</u>
CURRENT ASSETS			
Debtors (amounts falling due within one year)	4	2,458	345
Cash at bank and in hand		<u>51,705</u>	<u>64,924</u>
		54,163	65,269
CREDITORS: Amounts falling due within one year		<u>12,599</u>	<u>23,183</u>
NET CURRENT ASSETS		<u>41,564</u>	<u>42,086</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,715</u>	<u>42,274</u>
CAPITAL AND RESERVES			
Profit and loss account		<u>41,715</u>	<u>42,274</u>
SHAREHOLDERS' FUNDS		<u>41,715</u>	<u>42,274</u>

For the year ending 31/12/2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the board on 26/09/2016 and signed on their behalf by

Dr N P Holmes (Treasurer) - Appointed 30/01/2016
Director

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/12/2015

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention and are in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1b. Cash Flow Statement

The Company is exempt from including a statement of cash flows in its accounts in accordance with Financial Reporting Standard for Smaller Entities (effective January 2015).

1c. Tangible Fixed Assets

Depreciation has been provided at the following rates in order to write off the assets over their estimated
u s e f u l l i v e s .

Plant and Machinery	-	Reducing balance	-	20%
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I n t a n g i b l e	F i x e d	A s s e t s
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Amortisation of the company's website was originally provided at an annual rate of 33.33% in order to write off the asset over it's estimated useful life of 3 years. This has now been fully amortised.

1d. Taxation

Corporation tax payable is provided on taxable profits at the current rates.

Provision is made for deferred taxation in so far as a liability or asset has arisen as a result of transactions that had occurred by the balance sheet date and have given rise to an obligation to pay more tax in the future, or the right to pay less tax in the future. An asset has not been recognised to the extent that the transfer of economic benefits in the future is uncertain. Deferred tax assets and liabilities recognised have not been discounted.

1e. Turnover

Turnover represents the invoiced value of services supplied by the Association, net of trade discounts. The Association is not registered for value added tax.

2. INTANGIBLE FIXED ASSETS

	Website £	Total £
Cost		
At 01/01/2015	<u>13,697</u>	<u>13,697</u>
At 31/12/2015	<u>13,697</u>	<u>13,697</u>
Depreciation		
At 01/01/2015	<u>13,695</u>	<u>13,695</u>
At 31/12/2015	<u>13,695</u>	<u>13,695</u>
Net Book Amounts		
At 31/12/2015	<u>2</u>	<u>2</u>
At 31/12/2014	<u>2</u>	<u>2</u>

3. TANGIBLE FIXED ASSETS

	Plant and Machinery £	Total £
Cost		
At 01/01/2015	<u>13,386</u>	<u>13,386</u>
At 31/12/2015	<u>13,386</u>	<u>13,386</u>
Depreciation		
At 01/01/2015	13,200	13,200
For the year	<u>37</u>	<u>37</u>
At 31/12/2015	<u>13,237</u>	<u>13,237</u>
Net Book Amounts		
At 31/12/2015	<u>149</u>	<u>149</u>
At 31/12/2014	<u>186</u>	<u>186</u>

4. DEBTORS

	2015 £	2014 £
Amounts falling due within one year:		
Prepayments	360	345
Conference fees in advance	<u>2,098</u>	<u>-</u>
	<u>2,458</u>	<u>345</u>

5. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £0, to the company should it be wound up. At 31/12/2015 there were 176 members.

6. COMPANY LIMITED BY GUARANTEE

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

7. CONTROLLING PARTY

The company is controlled by the directors on behalf of the members.

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