

REGISTERED NUMBER: 02928708 (England and Wales)

Unaudited Financial Statements

for the Year Ended 31st December 2016

for

THE BRITISH PSYCHODRAMA ASSOCIATION

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for the Year Ended 31st December 2016**

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THE BRITISH PSYCHODRAMA ASSOCIATION

Company Information
for the Year Ended 31st December 2016

DIRECTORS:

Ms G Attwood
Ms J C Brimelow
Dr M C Farrall
Mr I Z Figusch
P Haworth
P R R Helm-Lewis
Dr N P Holmes
Ms S L Money
Dr L M A Scott
Ms K L Sloane
Ms S J Taylor

SECRETARY:

Ms Y Karagkouni

REGISTERED OFFICE:

33 Princes Road
Cheltenham
Gloucestershire
GL50 2TX

REGISTERED NUMBER:

02928708 (England and Wales)

ACCOUNTANTS:

Davies Mayers Barnett LLP
Pillar House
113/115 Bath Road
Cheltenham
Gloucestershire
GL53 7LS

Balance Sheet
31st December 2016

	Notes	2016 £	2015 £
FIXED ASSETS			
Intangible assets	5	-	2
Tangible assets	6	<u>119</u>	<u>149</u>
		<u>119</u>	<u>151</u>
CURRENT ASSETS			
Debtors	7	1,202	2,458
Cash at bank		<u>40,937</u>	<u>51,705</u>
		42,139	54,163
CREDITORS			
Amounts falling due within one year	8	<u>(3,932)</u>	<u>(12,599)</u>
NET CURRENT ASSETS		<u>38,207</u>	<u>41,564</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>38,326</u>	<u>41,715</u>
RESERVES			
Income and expenditure account		<u>38,326</u>	<u>41,715</u>
		<u>38,326</u>	<u>41,715</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of
- (b) Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit & Loss account has not been delivered.

The financial statements were approved by the Board of Directors on 21st August 2017 and were signed on its behalf by:

Dr M C Farrall - Director

Notes to the Financial Statements
for the Year Ended 31st December 2016

1. STATUTORY INFORMATION

The British Psychodrama Association is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. This is the first year in which the financial statements have been prepared under Section 1A "Small Entities" of Financial Reporting Standard 102. Refer to the first year adoption note for an explanation of the transition.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis, under the historical cost basis except for the modification to a fair value basis where specified.

Turnover

Turnover represents the invoiced value of services supplied by the Association and shown in the period in which it relates. The Association is not registered for value added tax.

Intangible assets

Intangible assets are measured at cost less accumulated amortisation and any accumulated impairment losses.

Amortisation is charged so as to allocate the cost of intangibles less their residual values over their estimated useful lives, using the straight-line method. The intangible assets are amortised over the following useful economic lives:

Website - 3 years

Provision is made for any impairment.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 20% on reducing balance

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses.

Cost includes purchase cost and other costs directly attributable to making the asset capable of operating as intended.

Impairments

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in the profit and loss account unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Notes to the Financial Statements - continued
for the Year Ended 31st December 2016

3. **ACCOUNTING POLICIES - continued**

Taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Deferred tax balances are recognised in respect of timing differences that have originated but not reversed by the balance sheet date.

Current and deferred tax are determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Short term debtors and creditors

Short term debtors and creditors with no stated interest rate are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account.

Provisions

Provisions are recognised when the company has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 10 (2015 - 10) .

5. **INTANGIBLE FIXED ASSETS**

	Other intangible assets £
COST	
At 1st January 2016 and 31st December 2016	<u>13,697</u>
AMORTISATION	
At 1st January 2016	13,695
Charge for year	<u>2</u>
At 31st December 2016	<u>13,697</u>
NET BOOK VALUE	
At 31st December 2016	<u>-</u>
At 31st December 2015	<u>2</u>

Notes to the Financial Statements - continued
for the Year Ended 31st December 2016

6. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1st January 2016	
and 31st December 2016	<u>13,386</u>
DEPRECIATION	
At 1st January 2016	13,237
Charge for year	<u>30</u>
At 31st December 2016	<u>13,267</u>
NET BOOK VALUE	
At 31st December 2016	<u>119</u>
At 31st December 2015	<u>149</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Other debtors	<u>1,202</u>	<u>2,458</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Bank loans and overdrafts	-	440
Other creditors	<u>3,932</u>	<u>12,159</u>
	<u>3,932</u>	<u>12,599</u>

9. GUARANTEES, CONTINGENCIES AND OTHER FINANCIAL COMMITMENTS

As at 31st December 2016 the company had total guarantees, contingencies and commitments of £Nil (2015: £Nil).

10. FIRST YEAR ADOPTION

This year is the first year the company has presented its results under FRS 102 Section 1A. The last financial statements prepared under the previous UK GAAP were for the period ended 31st December 2015. The date of transition to FRS 102 Section 1A was 1st January 2015.

No material adjustments have been noted on transition to FRS 102 Section 1A.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.