

Company Registration No. 09664370 (England and Wales)

THE INTERNATIONAL PHONETIC ASSOCIATION
UNAUDITED ABBREVIATED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2016

THE INTERNATIONAL PHONETIC ASSOCIATION

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THE INTERNATIONAL PHONETIC ASSOCIATION

ABBREVIATED BALANCE SHEET

AS AT 30 JUNE 2016

	Notes	2016 £	£
Current assets			
Cash at bank and in hand		202,917	
Creditors: amounts falling due within one year		(4,000)	
		<hr/>	
Total assets less current liabilities			198,917
			<hr/>
Reserves			
Income and expenditure account			198,917
			<hr/>
Members' funds			198,917
			<hr/>

For the financial period ended 30 June 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Approved by the Board for issue on 31 March 2017

Mr M G Ashby
Director

Company Registration No. 09664370

THE INTERNATIONAL PHONETIC ASSOCIATION

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE PERIOD ENDED 30 JUNE 2016

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 2015).

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents the amounts receivable from royalty, subscription and donation income.

1.4 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

1.5 Exceptional item

Included within turnover is a donation of £151,773 received from the unincorporated International Phonetic Association. The company took over the activities of the unincorporated association on 1 July 2015.

2 Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

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.