THE INTERNATIONAL PHONETIC ASSOCIATION
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2019
THE INTERNATIONAL PHONETIC ASSOCIATION

COMPANY INFORMATION

Directors
Dr M G Ashby
Professor M Tabain (Appointed 4 November 2019)
Professor G Docherty (Appointed 4 November 2019)
Professor A Arvaniti (Appointed 4 November 2019)
Dr G Khattab (Appointed 4 November 2019)

Company number
09664370

Registered office
International House
24 Holborn Viaduct
London
EC1A 2BN

Accountants
Beavis Morgan LLP
Accountants, Business and Tax Advisers
82 St John Street
London
EC1M 4JN
<table>
<thead>
<tr>
<th>CONTENTS</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Directors' report</td>
<td>1</td>
</tr>
<tr>
<td>Accountants' report</td>
<td>2</td>
</tr>
<tr>
<td>Income and expenditure account</td>
<td>3</td>
</tr>
<tr>
<td>Balance sheet and notes to the financial statements</td>
<td>4</td>
</tr>
</tbody>
</table>
THE INTERNATIONAL PHONETIC ASSOCIATION

DIRECTORS’ REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2019

The directors present their annual report and financial statements for the period ended 31 December 2019.

Principal activities
The principal activity of the company is that of promoting the scientific study of phonetics and the various practical applications of that science.

Directors
The directors who held office during the period and up to the date of signature of the financial statements were as follows:

Dr M G Ashby
Professor J Esling (Resigned 4 November 2019)
Professor P Keating (Resigned 4 November 2019)
Professor K Nicolaidis (Resigned 4 November 2019)
Professor A Simpson (Resigned 4 November 2019)
Professor M Tabain (Appointed 4 November 2019)
Professor G Docherty (Appointed 4 November 2019)
Professor A Arvaniti (Appointed 4 November 2019)
Dr G Khattab (Appointed 4 November 2019)

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

On behalf of the board

Dr M G Ashby
Director

3 April 2020
THE INTERNATIONAL PHONETIC ASSOCIATION

ACCOUNTANTS’ REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF THE INTERNATIONAL PHONETIC ASSOCIATION FOR THE PERIOD ENDED 31 DECEMBER 2019

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The International Phonetic Association for the period ended 31 December 2019 set out on pages 3 to 4 from the company’s accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/members/regulations-standards-and-guidance/.

This report is made solely to the board of directors of The International Phonetic Association, as a body, in accordance with the terms of our engagement letter dated 31 March 2020. Our work has been undertaken solely to prepare for your approval the financial statements of The International Phonetic Association and state those matters that we have agreed to state to the board of directors of The International Phonetic Association, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The International Phonetic Association and its board of directors as a body, for our work or for this report.

It is your duty to ensure that The International Phonetic 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 deficit of The International Phonetic Association. You consider that The International Phonetic Association is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of The International Phonetic 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.

Beavis Morgan LLP 3 April 2020
Accountants, Business and Tax Advisers
82 St John Street
London
EC1M 4JN
## THE INTERNATIONAL PHONETIC ASSOCIATION

### INCOME AND EXPENDITURE ACCOUNT

**FOR THE PERIOD ENDED 31 DECEMBER 2019**

<table>
<thead>
<tr>
<th></th>
<th>Period ended 31 December 2019</th>
<th>Year ended 30 June 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>Income</strong></td>
<td>54,602</td>
<td>35,506</td>
</tr>
<tr>
<td><strong>Other income</strong></td>
<td>242</td>
<td>33</td>
</tr>
<tr>
<td><strong>Other charges</strong></td>
<td>(81,711)</td>
<td>(21,830)</td>
</tr>
<tr>
<td><strong>Tax</strong></td>
<td>-</td>
<td>(1,804)</td>
</tr>
<tr>
<td><strong>(Deficit)/surplus</strong></td>
<td>(26,867)</td>
<td>11,905</td>
</tr>
</tbody>
</table>
THE INTERNATIONAL PHONETIC ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2019

<table>
<thead>
<tr>
<th></th>
<th>2019 £</th>
<th>2018 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current assets</td>
<td>210,833</td>
<td>248,226</td>
</tr>
<tr>
<td>Creditors: amounts falling due within one year</td>
<td>(3,300)</td>
<td>(13,826)</td>
</tr>
<tr>
<td>Net current assets</td>
<td>207,533</td>
<td>234,400</td>
</tr>
<tr>
<td>Net assets</td>
<td>207,533</td>
<td>234,400</td>
</tr>
<tr>
<td>Reserves</td>
<td>207,533</td>
<td>234,400</td>
</tr>
</tbody>
</table>

Notes to the financial statements

1 Employees
   The average number of persons, including directors, employed by the company during the period was as follows:

<table>
<thead>
<tr>
<th></th>
<th>2019 Number</th>
<th>2018 Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employees</td>
<td>5</td>
<td>5</td>
</tr>
</tbody>
</table>

The International Phonetic Association is a private company limited by guarantee incorporated in England and Wales. The registered office is International House, 24 Holborn Viaduct, London, EC1A 2BN.

For the period ended 31 December 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

These financial statements have been prepared in accordance with the micro-entity provisions and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime' and the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 3 April 2020 and are signed on its behalf by:

Dr M G Ashby
Director

Company Registration Number 09664370