

Registration number: 05925751

The International Association for Measurement and Evaluation of Communication

trading as Intl Assn for Measurement & Evaluation of Communication

(A company limited by guarantee)

Annual Report and Unaudited Filleted Financial Statements

for the Year Ended 31 December 2020

Manningtons
Chartered Accountants
39 High Street
Battle
East Sussex
TN33 0EE

The International Association for Measurement and Evaluation of Communication
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Company Information

Directors	S Gebauer P Masinova R Bagnall A West J De Buerba JR Ward B Levine C Pimm C A Diaz A Sood J Meakin F Van Dyk J Burke M Koleva A Adams J Crawford M Morgan S Harton
Registered office	4 Old Park Lane Mayfair London W1K 1QW
Accountants	Manningtons Chartered Accountants 39 High Street Battle East Sussex TN33 0EE

The International Association for Measurement and Evaluation of Communication
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(Registration number: 05925751)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Current assets			
Debtors	4	75,936	63,733
Cash at bank and in hand		<u>180,364</u>	<u>72,983</u>
		256,300	136,716
Creditors: Amounts falling due within one year	5	<u>(185,997)</u>	<u>(113,943)</u>
Net assets		<u><u>70,303</u></u>	<u><u>22,773</u></u>
Capital and reserves			
Profit and loss account		<u>70,303</u>	<u>22,773</u>
Shareholders' funds		<u><u>70,303</u></u>	<u><u>22,773</u></u>

For the financial year ending 31 December 2020 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 accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on and signed on its behalf by:

.....

R Bagnall
 Director

The International Association for Measurement and Evaluation of Communication
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Notes to the Unaudited Financial Statements for the Year Ended 31 December 2020

1 General information

The company is a company limited by guarantee incorporated in England and Wales. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

The address of its registered office is:

4 Old Park Lane
Mayfair
London
W1K 1QW

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Foreign currency transactions and balances

Monetary Assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

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Notes to the Unaudited Financial Statements for the Year Ended 31 December 2020

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 25 (2019 - 23). Only 2 of these persons were remunerated in 2020 and 2019.

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Notes to the Unaudited Financial Statements for the Year Ended 31 December 2020

4 Debtors

	2020	2019
	£	£
Trade debtors	50,642	43,329
Taxation and social security	-	105
Prepayments	22,180	20,197
Other debtors	3,114	102
	<u>75,936</u>	<u>63,733</u>

5 Creditors

Creditors: amounts falling due within one year

	2020	2019
	£	£
Due within one year		
Taxation and social security	9,110	3,082
Other creditors	176,887	110,861
	<u>185,997</u>	<u>113,943</u>

**Chartered Accountants' Report to the Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
The International Association for Measurement and Evaluation of Communication**

**trading as Intl Assn for Measurement & Evaluation of Communication
for the Year Ended 31 December 2020**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The International Association for Measurement and Evaluation of Communication for the year ended 31 December 2020 as set out on pages 2 to 5 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/regulation>.

This report is made solely to the Board of Directors of The International Association for Measurement and Evaluation of Communication, as a body, in accordance with the terms of our engagement letter dated 12 September 2018. Our work has been undertaken solely to prepare for your approval the accounts of The International Association for Measurement and Evaluation of Communication and state those matters that we have agreed to state to the Board of Directors of The International Association for Measurement and Evaluation of Communication, 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 Association for Measurement and Evaluation of Communication and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that The International Association for Measurement and Evaluation of Communication has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of The International Association for Measurement and Evaluation of Communication. You consider that The International Association for Measurement and Evaluation of Communication is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of The International Association for Measurement and Evaluation of Communication. 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 accounts.

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Manningtons
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Date:.....