THE SOCIETY FOR EXISTENTIAL ANALYSIS

England & Wales · Charity number 1039274

Details

Status	Registered
Legal form	Other
Registered	1994-07-07
Register	View on the Charity Commission register

Contact

Address	British Monomarks Ltd PO Box 12 London WC1N 3XX
Phone	07899796408
Email	chair@existentialanalysis.org.uk
Website	http://www.existentialanalysis.org.uk/

Activities

Objects: 1.TO ADVANCE PUBLIC EDUCATION IN THE USE AND APPLICATION OF EXISTENTIAL ANALYSIS.2 TO PROMOTE OR ASSIST IN THE PROMOTION OF RESEARCH INTO ALL ASPECTS OF EXISTENTIAL ANALYSIS AND RELATED SUBJECTS AND TO DISSEMINATE THE USEFUL RESULTS OF SUCH RESEARCH.

Activities: The Society is established:(i) to advance public education in the use and application of Existential Analysis.(ii) to promote or assist in the promotion of research into all aspects of Existential Analysis and related subjects and to disseminate the useful results of such research.

Classification

- **How:** Makes Grants To Individuals, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Education/training, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£55,401	£72,585	-	-
2023-12-31	£69,967	£65,951	-	-
2022-12-31	£57,511	£58,034	-	-
2021-12-31	£52,580	£53,258	-	-
2020-12-31	£43,161	£30,977	-	-

Trustees

Name	Role	Appointed
Alex Morriss		2019-02-04
Ben Spray		2024-04-01
DEREK BEAN		2020-11-10
PAOLA POMPONI		
PAUL MCGINLEY		

Accounts

In fulfilment of my duties as Honorary Treasurer of the Society for Existential Analysis, I have kept proper accounts and recorded all the financial transactions of the Society for Existential Analysis during the period 1st January 2024 to 31st December 2024.

I have recorded all payments, receipts and bank transactions in the financial accounts, which will be checked and audited by the Society's auditors.

I found no outstanding debts or liabilities nor future commitments at the end of the financial year.

The Society made an operating loss of £17,184 this year. The standout items on this year's accounts are the drop in income from the conference and the increase in costs for the journal.

This year's conference ticket prices were reduced as part of a commitment to make the conference more affordable. This year's conference returned a profit of just under £1,000 before Stripe ticketing processing fees. As noted in last year's accounts charges and fees for the conference have often appeared in the reports outside of the year that they took place. This has now been rectified so going forward income and expenditure for the conference will be aligned.

The cost of producing and posting the journal increased by another 30% this year, this follows on from a 60% increase the year prior where in 2022 the costs of the journal totalled just over £10,000.

Income for UKCP registration sits at £8,965 whilst costs are £5,643.

We are now at a point where the costs of the journal, newsletter, and administrative functions of the Society are no longer covered by membership fees, publishing and advertising income. Previously these amounts have balanced.

The profits generated from the conference, UKCP fees and CPD events were not enough to cover the costs of the grants and bursaries.

Discussions are ongoing regarding future bursaries alongside the viability of producing a hard copy journal.

The cost of membership to the SEA has not increased for some time and this will also need reviewing.

Cash reserves remain healthy with £78,199 in the Society's accounts.

B Spray

Ben Spray
Honorary Treasurer
Society for Existential Analysis
28th October 2025

Society for Existential Analysis (Charity No. 1039274)
Receipts and payments for the year to 31st December 2024

Receipts	**2024**	**2023**
Membership fees	29,609	29,670
Journal & publishing sales	3,909	5,895
Conference fees	7,360	20,690
UKCP registration	8,965	8,375
CPD, Seminars etc.	3,184	3,010
Advertising	934	1,103
Bank interest	1,440	1,224
Total receipts	**55,401**	**69,967**
Payments		
Journal production	21,178	16,239
Hermeneutic Circular production	9,787	9,690
Conference expenses	6,576	9,578
CPD, Seminars etc.	1,980	1,186
UKCP registration	5,643	4,185
Grants & bursaries	17,300	15,950
Admin, Zoom, stationery, postage & phone	1,072	527
Stripe processing fees	711	1,195
Insurance	672	672
Website & IT	6,046	5,437
Marketing	1,005	0
Independent examiner	360	360
Miscelleneous costs	150	622
Bank charges	105	310
Total payments	**72,585**	**65,951**
Net income for year	**(17,184)**	**4,016**
Cash funds brought forward	95,383	91,367
Cash funds carried forward	**78,199**	**95,383**

General Fund	**2024**	**2023**
Cash at bank	78,199	103,943
Balance at Paypal & Stripe	0	0
Less: Accruals		8,560
Total cash funds at 31st December 2024	**78,199**	**95,383**

Signed……B. Sny……………(Treasurer)   Date: 28th October 2025

The Society for Existential Analysis
Accounts for the year 31st December 2024

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the period ended 31st December 2024 which are set out on pages 1 to 2.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

a) Examine the accounts under section 145 of the 2011 Act;
b) To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
c) To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations for you as trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) Which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act;
   To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Paul Silver-Myer FCCA
315 Regents Park Road
London N3 1DP

.... – 28th Oct 2025

Accounts

In fulfilment of my duties as Honorary Treasurer of the Society for Existential Analysis, I have kept proper accounts and recorded all the financial transactions of the Society for Existential Analysis during the period 1st January 2023 to 31st December 2023.

I have recorded all payments, receipts and bank transactions in the financial accounts, which have been checked and audited by the Society's auditors.

I found no outstanding debts or liabilities nor future commitments at the end of the financial year.

Revenue came from membership fees, conference tickets, UKCP registration fees, CPD events and sales and adverts in our publications.

We continue to see an increase in membership numbers this year, which also shows a corresponding increased income in UKCP registration. Income from the conference increased dramatically this year. CPD income decreased as did costs charged. The Hermeneutic Circular production and delivery charges decreased whilst journal production and delivery charges rose. Income from journals, books and translation rights increased. Stripe and bank charges we see corresponding increase in process fees, which should remain stable.

Expenditure of funds went towards awarding scholarships, editing, and printing of publications, CPD events and the Conference, administration and the remuneration of the Registration Secretary.

With our reporting period running January to December there are charges (£1163.10) in this year's accounts related to 2022's conference and charges for 2023's conference totalling some £8,560.20 will appear in the report for 2024. The final costs for 2023's conference total roughly £10,000 with just over £20,000 raised through ticket sales to the event.

Income for UKCP registration sits at £8,375.00 whilst costs are £4,185.34.

Broadly speaking membership fees and publishing income cover the costs of the journal, newsletter, and administrative functions of the Society.

The costs of the grants and bursaries were covered by the profits generated from the conference, UKCP fees and CPD events.

Discussions are ongoing regarding future bursaries, the costs of these should be considered against providing value for money for the conference and for UKCP fees.

The Financial Accounts were examined by the Society's Independent Examiner.

B Spray

Ben Spray
Honorary Treasurer
Society for Existential Analysis
31st October 2024

Society for Existential Analysis (Charity No. 1039274)
Receipts and payments for the year to 31st December 2023

Receipts	**2023**	**2022**
Membership fees	29,670	28,465
Journal & publishing sales	5,895	3,623
Conference fees	20,690	9,645
UKCP registration	8,375	8,180
CPD, Seminars etc.	3,010	5,941
Advertising	1,103	1,128
Prize donation	0	400
Bank interest	1,224	129
Total receipts	**69,967**	**57,511**
Payments		
Journal production	16,239	10,115
Hermeneutic Circular production	9,690	13,547
Conference expenses	9,578	4,302
CPD, Seminars etc.	1,186	2,853
UKCP registration	4,185	3,370
Grants & bursaries	15,950	14,236
Admin, Zoom, stationery, postage & phone	527	281
Stripe processing fees	1,195	729
Insurance	672	180
Website & IT	5,437	7,591
Marketing	0	450
Independent examiner	360	200
Miscelleneous costs	622	0
Bank charges	310	180
Total payments	**65,951**	**58,034**
Net income for year	**4,016**	**(523)**
Cash funds brought forward	91,367	91,890
Cash funds carried forward	**95,383**	**91,367**

General Fund	**2023**	**2022**
Cash at bank	103,943	92,267
Balance at Paypal & Stripe	0	0
Less: Accruals	8,560	900
Total cash funds at 31st December 2023	**95,383**	**91,367**

Signed...(Treasurer)   Date: 31st October 2024

The Society for Existential Analysis
Accounts for the year 31st December 2023

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the period ended 31st December 2023 which are set out on pages 1 to 2.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

a) Examine the accounts under section 145 of the 2011 Act;
b) To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
c) To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations for you as trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) Which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act;
   To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Paul Silver-Myer FCCA
315 Regents Park Road
London N3 1DP

……………………………………………… – FCCA 22nd October 2024

Accounts

The Society for Existential Analysis

Treasurer's Report for financial year end 31st December 2022.

In fulfillment of my duties as Honorary Treasurer of the Society for Existential Analysis, I have kept proper accounts and recorded all the financial transactions of the Society for Existential Analysis during the period 1st January 2022 to 31st December 2022.

I have recorded all payments, receipts and bank transactions in the financial accounts, which have been checked and audited by the Society's auditors.

I found no outstanding debts or liabilities nor future commitments at the end of the financial year.

Revenue came from Membership fees, conference tickets, UKCP registration fees, CPD events and sales and adverts in our publications.

We continue to see an increase in membership numbers this year, which also shows a corresponding increased income in UKCP registration. Income from the conference increased as we hosted a hybrid event; correspondingly costs increased also. CPD income decreased slightly as did costs charged. The Hermeneutic Circular production charges increased as distribution is handled by the production company and we had invoices carried over from the previous year; Journal sales saw another increase. The bursaries committed to the Hans Cohn award were reduced slightly this year having seen a large increase in 2021 due the increasing costs of training. We have also seen an increase in website and promotion costs as we continue to update the website to provide a better service for members. Stripe and bank charges we see corresponding increase in process fees, which should remain stable.

Expenditure of funds went towards awarding scholarships, editing and printing of publications, CPD events and the Conference, administration and the remuneration of the Registration Secretary.

The SEA remains committed to financing and sponsoring academic bursaries and events for students of Existential Psychotherapy, through scholarships, research projects events to promote Existential thought.

The Financial Accounts were audited by the Society Auditor.

Sally O'Sullivan
Honorary Treasurer
Society for Existential Analysis.
01 August 2023

Society for Existential Analysis (Charity No. 1039274)
Receipts and payments for the year to 31st December 2022

Receipts	**2022**	**2021**
Membership fees	28,465	23,770
Journal & publishing sales	3,623	2,610
Conference fees	9,645	6,045
UKCP registration	8,180	8,098
CPD, Seminars etc.	5,941	11,044
Advertising	1,128	1,011
Prize donation	400	0
Bank interest	129	2
Total receipts	**57,511**	**52,580**
Payments		
Journal production	10,115	10,389
Hermeneutic Circular production	13,547	8,129
Conference expenses	4,302	0
CPD, Seminars etc.	2,853	4,920
UKCP registration	3,370	4,867
Grants & bursaries	14,236	19,161
Admin, Zoom, stationery, postage & phone	281	1,584
Processing fees	729	1,270
Insurance	180	772
Website & promotion	7,591	1,807
Marketing	450	0
Independent examiner	200	200
Bank & Stripe charges	180	159
Total payments	**58,034**	**53,258**
Net income for year	**(523)**	**(678)**
Cash funds brought forward	91,890	92,568
Cash funds carried forward	**91,367**	**91,890**

General Fund	**2022**	**2121**
Cash at bank	92,267	92,662
Balance at Paypal & Stripe	0	0
Less: Accruals	900	772
Total cash funds at 31st December 2021	**91,367**	**91,890**

Signed...(Treasurer)   Date...

The Society for Existential Analysis

Treasurer's Report for financial year end 31st December 2022.

In fulfillment of my duties as Honorary Treasurer of the Society for Existential Analysis, I have kept proper accounts and recorded all the financial transactions of the Society for Existential Analysis during the period 1st January 2022 to 31st December 2022.

I have recorded all payments, receipts and bank transactions in the financial accounts, which have been checked and audited by the Society's auditors.

I found no outstanding debts or liabilities nor future commitments at the end of the financial year.

Revenue came from Membership fees, conference tickets, UKCP registration fees, CPD events and sales and adverts in our publications.

We continue to see an increase in membership numbers this year, which also shows a corresponding increased income in UKCP registration. Income from the conference increased as we hosted a hybrid event; correspondingly costs increased also. CPD income decreased slightly as did costs charged. The Hermeneutic Circular production charges increased as distribution is handled by the production company and we had invoices carried over from the previous year; Journal sales saw another increase. The bursaries committed to the Hans Cohn award were reduced slightly this year having seen a large increase in 2021 due the increasing costs of training. We have also seen an increase in website and promotion costs as we continue to update the website to provide a better service for members. Stripe and bank charges we see corresponding increase in process fees, which should remain stable.

Expenditure of funds went towards awarding scholarships, editing and printing of publications, CPD events and the Conference, administration and the remuneration of the Registration Secretary.

The SEA remains committed to financing and sponsoring academic bursaries and events for students of Existential Psychotherapy, through scholarships, research projects events to promote Existential thought.

The Financial Accounts were audited by the Society Auditor.

Sally O'Sullivan
Honorary Treasurer
Society for Existential Analysis.
01 August 2023

Accounts

The Society for Existential Analysis

Treasurer's Report for financial year end 31st December 2021.

In fulfillment of my duties as Honorary Treasurer of the Society for Existential Analysis, I have kept proper accounts and recorded all the financial transactions of the Society for Existential Analysis during the period 1st January 2021 to 31st December 2021.

I have recorded all payments, receipts and bank transactions in the financial accounts, which have been checked and audited by the Society's auditors.

I found no outstanding debts or liabilities nor future commitments at the end of the financial year.

Revenue came from Membership fees, conference tickets, UKCP registration fees, CPD events and sales and adverts in our publications.

We continue to see an increase in membership numbers this year, which also shows a corresponding increased income in UKCP registration. Income from the conference increased slightly and CPD income saw an good increase due to several workshops and events this year. The Journal and Hermeneutic Circular production charges increased as distribution of the magazines are handled by the production company; Journal sales saw a slight increase. More bursaries were committed to the Hans Cohn award due the increasing costs of training and this is reflected in the increased spend. We have also seen an increase in website and promotion costs as we continue to update the website to provide a better service to members. Having now fully transferred our membership and event sales to Stripe we see corresponding increase in process fees, which should now remain stable.

Expenditure of funds went towards awarding scholarships, editing and printing of publications, CPD events and the Conference, administration and the remuneration of the Registration Secretary.

The SEA remains committed to financing and sponsoring academic bursaries and events for students of Existential Psychotherapy, through scholarships, research projects events to promote Existential thought.

The Financial Accounts were audited by the Society Auditor.

Sally O'Sullivan
Honorary Treasurer
Society for Existential Analysis.

05 August 2022

Society for Existential Analysis (Charity No. 1039274)
Receipts and payments for the year to 31st December 2021

Receipts	**2021**	**2020**
Membership fees	26,030	22,810
Journal & publishing sales	2,610	2,155
Conference fees	0	4,850
UKCP registration	11,783	7,535
CPD, Seminars etc.	11,159	4,705
Advertising	1,011	1,106
Bank interest	2	0
Total receipts	**52,595**	**43,161**
Payments		
Journal production	10,389	8,185
Hermeneutic Circular production	8,129	5,137
Conference expenses	0	328
AGM costs	0	226
CPD, Seminars etc.	4,920	3,204
UKCP registration	4,867	2,128
Grants & bursaries	19,161	8,460
Admin, Zoom, stationery, postage & phone	1,584	922
Processing fees	1,285	401
Insurance		672
Website & promotion	1,807	969
Independent examiner	200	200
Bank & PayPal charges	159	145
Total payments	**52,501**	**30,977**
Net income for year	**94**	**12,184**
Cash funds brought forward	92,568	80,384
Cash funds carried forward	**92,662**	**92,568**

General Fund	**2021**	**2020**
Current account	92,662	92,137
Balance at Paypal & Stripe	0	431
Accruals	0	0
Total cash funds at 31st December 2021	**92,662**	**92,568**

Signed..(Treasurer)   Date............. 07-Aug-22

The Society for Existential Analysis
Accounts for the year 31st December 2021

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the period ended 31st December 2021 which are set out on pages 1 to 2.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

a) Examine the accounts under section 145 of the 2011 Act;
b) To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
c) To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations for you as trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) Which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act;
   To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Paul Silver-Myer FCCA
8 Durweston Street
London W1H 1EW

.... 7th August 2022

Accounts

The Society for Existential Analysis

Treasurer's Report for financial year end 31st December 2020.

In fulfillment of my duties as Honorary Treasurer of the Society for Existential Analysis, I have kept proper accounts and recorded all the financial transactions of the Society for Existential Analysis during the period 1st January 2020 to 31st December 2020.

I have recorded all payments, receipts and bank transactions in the financial accounts, which have been checked and audited by the Society's auditors.

I found no outstanding debts or liabilities nor future commitments at the end of the financial year.

Revenue came from Membership fees, Conference tickets, UKCP registration fees, CPD events and sales and adverts in our publications.

We had an increase in membership numbers this year, which also shows a corresponding increased income in UKCP registration. Income from the conference dipped as ticket charges were reduced to reflect the subsequent reduction on conference costs as the event went online. CPD continued throughout the pandemic and we had a slight increase on CPD earnings, in addition to the several free events hosted by committee members during 2020. Hermeneutic Circular production charges increased as distribution of the magazine is handled by the production company. Advertising and sales of the Journal also increased. Due to the quality of applicants for the 2020 Hans Cohn fund, more bursaries were committed to the award.

Expenditure of funds went towards awarding scholarships, editing and printing of publications, CPD events and the Conference, administration and the remuneration of the Registration Secretary.

The SEA remains committed to financing and sponsoring academic bursaries and events for students of Existential Psychotherapy, through scholarships, research projects events to promote Existential thought.

The Financial Accounts were audited by the Society Auditor.

Sally O'Sullivan
Honorary Treasurer
Society for Existential Analysis.
30 July 2021

Society for Existential Analysis (Charity No. 1039274)
Receipts and payments for the year to 31st December 2020

Receipts	**2020**	**2019**
Membership fees	22,810	20,598
Journal & publishing sales	2,155	1,644
Conference fees	4,850	11,882
UKCP registration	7,535	7,040
Forum, CPD, Film Club	4,705	4,046
Advertising	1,106	588
Total receipts	**43,161**	**45,798**
Payments		
Journal production	8,185	9,188
Hermeneutic Circular production	5,137	3,733
Conference expenses	328	6,129
AGM costs	226	221
Forum, CPD, Film Club	3,204	4,228
UKCP registration	2,128	3,937
Grants & bursaries	8,460	7,014
Admin, Zoom, stationery, postage & phone	922	320
Processing fees	401	411
Insurance	672	0
Website & promotion	969	591
Independent examiner	200	200
Bank & PayPal charges	145	753
Total payments	**30,977**	**36,725**
Net income for year	**12,184**	**9,073**
Cash funds brought forward	80,384	71,311
Cash funds carried forward	**92,568**	**80,384**

General Fund	**2020**	**2019**
Current account	92,137	80,384
Balance at Paypal & Stripe	431	0
Accruals	0	0
Total cash funds at 31st December 2020	**92,568**	**80,384**

Signed...(Treasurer) Date...

The Society for Existential Analysis
Accounts for the year 31st December 2020

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the period ended 31st December 2020 which are set out on pages 1 to 3.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

a) Examine the accounts under section 145 of the 2011 Act;
b) To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
c) To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations for you as trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) Which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act;
   To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michael Simon FCA FCCA
8 Durweston Street
London W1H 1EW

Michael Simon
....