

# HERTFORDSHIRE BAND ACADEMY

England & Wales · Charity number 1079924

## Details

---

Other names	THE MARCHING BLUES
Status	Registered
Legal form	Other
Registered	2000-03-21
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	26 The Oaks West Byfleet Surrey KT14 6RW
Phone	07500258038
Email	<a href="mailto:rich.xmoore@gmail.com">rich.xmoore@gmail.com</a>
Website	<a href="http://www.hertfordshire-showband.org">www.hertfordshire-showband.org</a>

## Activities

---

**Objects:** TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE THEORY, PRACTICE, AND APPRECIATION OF MUSIC, IN PARTICULAR BUT NOT EXCLUSIVELY, BY PROVIDING A FACILITY FOR YOUNG PEOPLE AND ADULTS TO LEARN TO PLAY MUSICAL INSTRUMENTS, AND BY THE PRESENTATION OF PUBLIC CONCERTS.

**Activities:** The object of the Academy is to promote interest and enjoyment of musical performance in young people of varying abilities through participation in public concerts, displays and competitions.

## Classification

---

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People

## Geography

- **Area of benefit:** NOT DEFINED, IN PRACTICE HERTFORDSHIRE
- Hertfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£37,777	£27,739	-	-
2024-03-31	£42,759	£30,656	-	-
2023-03-31	£69,834	£69,012	-	-
2022-03-31	£21,450	£27,334	-	-
2021-03-31	£12,540	£7,956	-	-

## Trustees

Name	Role	Appointed
<b>Alison Heatley</b>	Chair	2019-12-09
BRIAN RICHARD MARSHALL		
JENNIFER BERTRAM		
LORRAINE BURNHAM		
MAUREEN PATRICIA TOWNSEND		
MR LES FOSTER		
PHILIP WILLIAM TOWNSEND		
Richard Moore		2023-10-23
TERRY BARNES		
TIM BERTRAM		

**HERTFORDSHIRE BAND ACADEMY**

England & Wales - Charity number 1079924

---

# Accounts

---



**Hertfordshire Band Academy**

**TRUSTEES : Ex Officio - Appointment**

Academy President (Bandmaster)	Mr T Barnes
--------------------------------	-------------

**TRUSTEES : Nominated - Appointment**

Chairman	Mrs A Heatley
Secretary	Mrs J Bertram
Treasurer	Mr B Marshall
Showband Director	Mr R Moore

**TRUSTEES : Elected**

Mrs L Burnham  
Mrs M Townsend  
Mr L Foster  
Mr T Bertram  
Mr P Townsend

<b>Charity Registration Number</b>	1079924
------------------------------------	---------

**Bankers**

Barclays Bank Leicester LE87 2BB	Metro Bank 1 Southampton Row London WC1B 5HA
--	--

**Contact Name & Address**

Mr R Moore  
26 The Oaks  
West Byfleet  
Surrey  
KT14 6RW



**Hertfordshire Band Academy : Trustees Annual Report**

The twenty-fifth year of the HBA has been a very successful one but its playing membership has decreased slightly to around sixty bandsmen.

The charity's objective is to promote musical interest and participation by young people of varying abilities. The trustees have given due regard to the commission's guidance on public benefit and consider the charity's activities reflected its aims.

Regular weekly band practices where tuition and instruction are provided together with the opportunity to play as part of a large band have continued and two training weekends were held. The band marched and gave an arena performance at the Potters Bar Carnival, took part in London Band Week, performing at Hampton Court Palace and played at the Welwyn Festival.

Later in the year they took part in the London Lord Mayor's Show, played in the Hoddesdon, Waltham Abbey and Hitchin Christmas parades and performed Christmas music at the Builders Arms public house.

The Academy ended the year with net financial assets of £50,134 and instruments valued at around £85,000. The trustees believe that it is in a strong position to continue to promote its aims in the future with the current range of activities.

The Academy's policy on reserves is to hold sufficient funds to enable occasional large purchases of new instruments and/or uniforms and to participate in a major European competition every four years. The investment policy of the Academy is to place any surplus funds in an interest bearing account.

The Trustees have identified the major risks to which they believe the Academy is exposed. They have reviewed these and established ongoing systems to mitigate them:

1. Recruitment initiatives.
2. Develop new leaders/instructors from within the Academy.

The Hertfordshire Band Academy has been established under a constitution and its trustees have been appointed in accordance with the policy and rules contained therein.

The accounts have been drawn up on the receipts and payments basis

Approved by the trustees on 19th May 2025 and signed on their behalf by

BRIAN MARSHALL

TIM BERTRAM

PHILIP TOWNSEND

TERRY BARNES

LESLIE FOSTER

JENNIFER BERTRAM

MAUREEN TOWNSEND

Bria K. Lalall

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]





**Hertfordshire Band Academy**

**Receipts**

	Previous Year	This Year
Membership Subscriptions	10388	10371
Bank account interest	272	581
Donations/Grants	5280	20
Hertsmere Lottery	345	339
<b><u>Activities</u></b>		
Training weekends	9321	9407
London Band Week	2630	0
	<b>11951</b>	<b>9407</b>
<b><u>Fund Raising</u></b>		
General	4113	4528
Band performances	7560	5050
Golf day	980	0
	<b>12653</b>	<b>9578</b>
Advance payments toward future events	0	180
Income tax recovered on subs	1870	2324
Sundry receipts	0	1268
Sale of old instruments / equipment	0	304
Fee for hiring out instruments and uniforms	0	3250
<b>Total receipts for year</b>	<b>42759</b>	<b>37622</b>



**Hertfordshire Band Academy**

**Payments**

	Previous Year	This Year
Premises/rent	6259	3511
<u>Activities</u>		
Training weekends	13221	13018
London Band Week	3290	110
Barbecue	120	0
Golf Day	3610	0
	<b>20241</b>	<b>13128</b>
<u>Fund Raising Expenses</u>		
General	508	434
	<b>508</b>	<b>434</b>
Admin Expenses	21	13
<u>Purchase of Capital Equipment</u>		
Instruments purchased through Virgin Unite grant	609	5289
General Equipment	231	578
	<b>840</b>	<b>5867</b>
<u>Sundry Payments</u>		
Music	397	140
Publicity	436	1283
Uniform	930	631
Insurance	283	289
Text/Web costs	136	132
Miscellaneous	397	440
Instrument maintenance/spares/storage	208	406
Transport	0	870
Pin badges	0	105
Zoom annual subscription	0	156
Making Music platform	0	334
	<b>2787</b>	<b>4786</b>
<b>Total payments for year</b>	<b>30656</b>	<b>27739</b>



**Hertfordshire Band Academy**

**Statement of Assets & Liabilities**

	<b>Previous Year</b>	<b>This Year</b>
<b><u>Monetary Assets</u></b>		
Bank Current Accounts	<b>3976</b>	<b>3686</b>
Bank Deposit Accounts	<b>36275</b>	<b>46448</b>
Cash in Hand	<b>0</b>	<b>0</b>
<b><u>Other Monetary Assets</u></b>		
Tax Claim	<b>1850</b>	<b>2000</b>
<b><u>Non-monetary Assets</u></b>		
Musical Instruments etc	<b>84000</b>	<b>85000</b>
<b><u>Liabilities Due Within 1 Year</u></b>		
Payments Not Processed	<b>155</b>	<b>0</b>
<b><u>Liabilities Due After 1 Year</u></b>	<b>0</b>	<b>0</b>



**Independent Examiner's Report to the trustees/members of the Hertfordshire Band Academy on accounts for the year ended 31 March 2025 set out on pages 3 to 6.**

**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 for this year under section 43(2) of the Charities Act 1993 (the 1993 act) and that an independent examination is needed.

It is my responsibility to examine the accounts under section 43 of the 1993 Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 from the trustees concerning any such matters. 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 41 of the 1993 Act; and
  - \* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Acthave 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.

Signed *Neil B. Shepherd.*

Date *8<sup>th</sup> September 2025*

Name *NEIL BLAIR SHEPHERD*

Address *7 HEATH DRIVE  
POTTERS BAR  
HERTS ENG IEN*

**HERTFORDSHIRE BAND ACADEMY**

England & Wales - Charity number 1079924

---

# Accounts

---



**Hertfordshire Band Academy**

**TRUSTEES : Ex Officio - Appointment**

Academy President (Bandmaster) Mr T Barnes

**TRUSTEES : Nominated - Appointment**

Chairman	Mrs A Heatley
Secretary	Mrs J Bertram
Treasurer	Mr B Marshall
Showband Director	Mr R Moore

**TRUSTEES : Elected**

Mrs L Burnham  
Mrs M Townsend  
Mr L Foster  
Mr T Bertram  
Mr P Townsend

**Charity Registration Number** 1079924

**Bankers**

Barclays Bank  
Leicester  
LE87 2BB

Metro Bank  
1 Southampton Row  
London WC1B 5HA

**Contact Name & Address**

Mr R Moore  
26 The Oaks  
West Byfleet  
Surrey  
KT14 6RW



### Hertfordshire Band Academy : Trustees Annual Report

The twenty-fourth year of the HBA has been a very successful one, its playing membership has been maintained at around 55 senior and 15 junior bandsmen.  
The charity's objective is to promote musical interest and participation by young people of varying abilities. The trustees have given due regard to the commission's guidance on public benefit and consider the charity's activities reflected its aims.

Regular weekly band practices where tuition and instruction are provided together with the opportunity to play as part of a large band have continued and two training weekends were held. The band marched and gave an arena performance at the Potters Bar Carnival, took part in London Band Week, performing at the O2 and Hampton Court Palace and played at the opening of a relief road for Arlesey in Bedfordshire. Later in the year they took part in the Hoddesdon, Waltham Abbey and Hitchin Christmas parades and played Christmas music at the Builders Arms public house.

The Academy ended the year with net financial assets of £40,096 and instruments valued at around £84,000. The trustees believe that it is in a strong position to continue to promote its aims in the future with the current range of activities.

The Academy's policy on reserves is to hold sufficient funds to enable occasional large purchases of new instruments and/or uniforms and to participate in a major European competition every four years. The investment policy of the Academy is to place any surplus funds in an interest bearing account. The Trustees have identified the major risks to which they believe the Academy is exposed. They have reviewed these and established ongoing systems to mitigate them:

1. Recruitment initiatives.
2. Develop new leaders/instructors from within the Academy.

The Hertfordshire Band Academy has been established under a constitution and its trustees have been appointed in accordance with the policy and rules contained therein.  
The accounts have been drawn up on the receipts and payments basis

Approved by the trustees on 29th April 2024 and signed on their behalf by

ANSON HEATLEY  
JENNIFER BERTRAM  
TERRY BARNES  
MAUREEN TOWNSEND  
TIM BERTRAM  
Lorraine Burnham  
PHILIP TOWNSEND  
BRIAN MARSHALL

Anson Heatley  
JS Bertram  
J. O. Burnham  
Philip Townsend  
Tim Bertram  
L. Burnham  
Pho. Townsend  
Brian Marshall



Hertfordshire Band Academy

**Receipts & Payments Account Summary**

	Previous Year	This Year
Total receipts for the year (page 4)	69834	42759
Total payments for the year (page 5)	69012	30656
Net receipts for the year	822	12103
Cash and bank funds brought forward	27171	27993
Cash and bank funds carried forward	27993	40096

The above account and accompanying statement of assets and liabilities were approved by the trustees on 29th April 2024 and signed on their behalf by

JENNIFER BERTRAM  
ALISON HEATLEY  
PHILIP TOWNSEND  
Lorraine Burnham  
TIM BERTRAM  
MARILEEN TOWNSEND  
TERRY BARNES  
BRIAN MARSHALL

Js Bertram  
Alison Heatley  
Phil Townsend  
L. Burnham  
T. Bertram  
M. Townsend  
T. Barnes  
Brian Marshall



**Hertfordshire Band Academy**

**Receipts**

	Previous Year	This Year
Membership Subscriptions	8627	10388
Bank account interest	37	272
Donations/Grants	1825	5625
 <b>Activities</b>		
Training weekends	8543	9321
Gala dinner	6735	0
WMC / Disney trip	25986	0
London Band Week	0	2630
	<hr/> 41264	<hr/> 11951
 <b>Fund Raising</b>		
General	5393	4113
Concert	975	0
Band performances	4450	7560
Golf day	4220	980
	<hr/> 15038	<hr/> 12653
Income tax recovered on subs	1768	1870
Sundry receipts	0	0
Sale of old instruments / equipment	1275	0
<b>Total receipts for year</b>	<hr/> <b>69834</b> <hr/>	<hr/> <b>42759</b> <hr/>



**Hertfordshire Band Academy**

**Payments**

	Previous Year	This Year
Premises/rent	5978	6259
<u>Activities</u>		
Training weekends	11801	13221
Gala Dinner	6452	0
Concert	345	0
WMC / Disney trip	41110	0
	0	3290
	0	120
	0	3610
	<b>59708</b>	<b>20241</b>
<u>Fund Raising Expenses</u>		
General	359	508
	<b>359</b>	<b>508</b>
Admin Expenses	61	21
<u>Purchase of Capital Equipment</u>		
Instruments	0	609
General Equipment	13	231
	<b>13</b>	<b>840</b>
<u>Sundry Payments</u>		
Music	444	397
Publicity	247	436
Uniform	287	930
Insurance	269	283
Text/Web costs	176	136
Miscellaneous	356	397
Instrument maintenance/spares/storage	359	208
Transport	755	0
	<b>2893</b>	<b>2787</b>
<b>Total payments for year</b>	<b>69012</b>	<b>30656</b>



**Hertfordshire Band Academy**

**Statement of Assets & Liabilities**

	<b>Previous Year</b>	<b>This Year</b>
<b><u>Monetary Assets</u></b>		
Bank Current Accounts	<b>8362</b>	<b>3976</b>
Bank Deposit Accounts	<b>19855</b>	<b>36275</b>
Cash in Hand	<b>0</b>	<b>0</b>
<b><u>Other Monetary Assets</u></b>		
Tax Claim	<b>1750</b>	<b>1850</b>
<b><u>Non-monetary Assets</u></b>		
Musical Instruments etc	<b>83000</b>	<b>84000</b>
<b><u>Liabilities Due Within 1 Year</u></b>		
Payments Not Processed	<b>224</b>	<b>155</b>
<b><u>Liabilities Due After 1 Year</u></b>	<b>0</b>	<b>0</b>



**Independent Examiner's Report to the trustees/members of the Hertfordshire Band Academy on accounts for the year ended 31 March 2024 set out on pages 3 to 6.**

**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 for this year under section 43(2) of the Charities Act 1993 (the 1993 act) and that an independent examination is needed.

It is my responsibility to examine the accounts under section 43 of the 1993 Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 from the trustees concerning any such matters. 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 41 of the 1993 Act; and
  - \* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Acthave 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.

Signed *Neil B. Shepherd*

Date *30<sup>th</sup> August 2024*

Name *NEIL BLAIR SHEPHERD*

Address *7 HEATH DRIVE  
POTTERS BAR  
HERTS  
ENGLAND*

**HERTFORDSHIRE BAND ACADEMY**

England & Wales - Charity number 1079924

---

# Accounts

---



**Hertfordshire Band Academy**

**Chairman** Mrs A Heatley

**TRUSTEES : Ex Officio - Appointment**

**Bandmaster** Mr T Barnes

**TRUSTEES : Nominated - Appointment**

Secretary	Mrs J Bertram
Treasurer	Mr B Marshall
Band Director	Mr R Moore
Vice Chairman	Mr P Townsend

**TRUSTEES : Elected**

Mrs L Burnham  
Mrs N Hayes  
Mrs M Townsend  
Mr L Foster  
Mr T Bertram  
Mrs J Arnold

**Charity Registration Number** 1079924

**Bankers**

Barclays Bank  
12/12a Howard Centre  
Hertfordshire

Welwyn Group  
Welwyn Garden City  
AL8 6ER

**Contact Name & Address**

Mr T Barnes  
Potters Bar  
EN6 1QX

108 Mount Grace Road  
Hertfordshire



**Hertfordshire Band Academy : Trustees Annual Report**

The twenty-third year of the HBA has been one of returning to normal activities following months of Covid restrictions. Its playing membership has been maintained at around 55 senior and 15 junior bandmen. The charity's objective is to promote musical interest and participation by young people of varying abilities. The trustees have given due regard to the commission's guidance on public benefit and consider the charity's activities reflected its aims.

Regular weekly band practices where tuition and instruction are provided together with the opportunity to play as part of a large band have resumed and two training weekends were held. The band played in the Hoddesdon and Hitchin Christmas parades and played Christmas music at the Builders Arms public house. They marched and gave an arena performance at the Potters Bar Carnival and at the Welwyn Festival. In the summer the band took part in the World Music Competition in Holland where they were awarded two gold medals and then went on to Disneyland Paris where they marched and played down "Main Street". In March '23 they gave a concert at the Starlight theatre in Hoddesdon which was very well received.

The Academy ended the year with net financial assets of £27993 and instruments valued at around £83,000. The trustees believe that it is in a strong position to continue to promote its aims in the future with its current range of activities.

The Academy's policy on reserves is to hold sufficient funds to enable occasional large purchases of new instruments and/or uniforms and to participate in a major European competition every four years. The investment policy of the Academy is to place any surplus funds in an interest bearing account.

The Trustees have identified the major risks to which they believe the Academy is exposed. They have reviewed these and established ongoing systems to mitigate them:

1. Recruitment initiatives.
2. Develop new leaders/instructors from within the Academy.

The Hertfordshire Band Academy has been established under a constitution and its trustees have been appointed in accordance with the policy and rules contained therein.

The accounts have been drawn up on the receipts and payments basis

Approved by the trustees on 15th May 2023 and signed on their behalf by

BRIAN MARSHALL

Tim BERTRAM

NICOLA HATES

JENNIFER BERTRAM

Lorraine Burnham

MAUREEN TOWNSEND

PHILIP TOWNSEND

TERRY BARNES

Bria R. O'Connell

SSA

NJUGS

J. Burnham

J. Burnham

M. Townsend

P. Townsend

T. Barnes



Hertfordshire Band Academy

Receipts & Payments Account Summary

	Previous Year	This Year
Total receipts for the year (page 4)	21450	69834
Total payments for the year (page 5)	27334	69012
Net receipts for the year	-5884	822
Cash and bank funds brought forward	33055	27171
Cash and bank funds carried forward	27171	27993

The above account and accompanying statement of assets and liabilities were approved by the trustees on 15th May 2023 and signed on their behalf by

BRIAN MARSHALL  
TIM BERTRAM  
NICOLA HAYES  
JENNIFER BERTRAM  
Corraine Burnham  
MAUREEN TOWNSEND  
PHILIP TOWNSEND  
TERRY BARNES

Brian Marshall  
Tim Bertram  
Nicola Hayes  
J. Bertram  
J. Burnham  
M. Townsend  
P. Townsend  
T. Barnes



**Hertfordshire Band Academy**

**Receipts**

	Previous Year	This Year
Membership Subscriptions	8019	8627
Bank account interest	3	37
Donations/Grants	1000	1825
 <u>Activities</u>		
Training weekends	5241	8543
Gala dinner	0	6735
WMC / Disney trip	0	25986
	<hr/> 5241	<hr/> 41264
 <u>Fund Raising</u>		
General	984	5393
Concert	3129	975
Band performances	1400	4450
Golf day	0	4220
	<hr/> 5513	<hr/> 15038
Income tax recovered on subs	1674	1768
Sundry receipts	0	0
Sale of old instruments / equipment	0	1275
 <b>Total receipts for year</b>	 <hr/> <b>21450</b>	 <hr/> <b>69834</b>



**Hertfordshire Band Academy**

**Payments**

	Previous Year	This Year
Premises/rent	5846	5978
<u>Activities</u>		
Training weekends	4624	11801
Gala Dinner	300	6452
Concert	1008	345
UK Band performances	1625	0
WMC / Disney trip	915	41110
	8472	59708
<u>Fund Raising Expenses</u>		
General	262	359
	262	359
Admin Expenses	12	61
<u>Purchase of Capital Equipment</u>		
Instruments	9988	0
General Equipment	9	13
	9997	13
<u>Sundry Payments</u>		
Music	0	444
Publicity	250	247
Uniform	164	287
Insurance	257	269
Text/Web costs	192	176
Miscellaneous	440	356
Instrument maintenance/spares/storage	762	359
Refunds to leaving bandmen	680	0
Transport	0	755
	2745	2893
<b>Total payments for year</b>	<b>27334</b>	<b>69012</b>



**Hertfordshire Band Academy**

**Statement of Assets & Liabilities**

	Previous Year	This Year
<u>Monetary Assets</u>		
Bank Current Accounts	2297	678
Bank Deposit Accounts	25546	27539
Cash in Hand	0	0
<u>Other Monetary Assets</u>		
Tax Claim	1700	1750
<u>Non-monetary Assets</u>		
Musical Instruments etc	82000	83000
<u>Liabilities Due Within 1 Year</u>		
Payments Not Processed	672	224
<u>Liabilities Due After 1 Year</u>	0	0



**Independent Examiner's Report to the trustees/members of the Hertfordshire Band Academy on accounts for the year ended 31 March 2023 set out on pages 3 to 6.**

**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 for this year under section 43(2) of the Charities Act 1993 (the 1993 act) and that an independent examination is needed.

It is my responsibility to examine the accounts under section 43 of the 1993 Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 from the trustees concerning any such matters. 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 41 of the 1993 Act; and
  - \* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Acthave 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.

**Signed**

Neil B. Shepherd

**Date**

6 October 2023

**Name**

NEIL B. SHEPHERD

**Address**

7 HEATH DRIVE  
POTTERS BAR  
HERTS  
ENGLAND