

# Tres Dias in Ireland

Northern Ireland · Charity number 101539

## Details

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**Status** Received

**Registered** 2015-02-18

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** 85 Church Road  
Holywood  
Bt18 9by  
BT18 9BY

**Phone** 07712935346

**Email** [tresdiasinireland.secretary@gmail.com](mailto:tresdiasinireland.secretary@gmail.com)

**Website** [www.tresdiasinireland.org](http://www.tresdiasinireland.org)

## Activities

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**Purposes:** The Association is established to advance religion in Northern Ireland (hereinafter called the "area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by providing short religious educational courses and consequential small group meetings so that those attending such courses might renew their Christian commitment and practice Christian principles in their everyday life and help others to discover and achieve a Christian way of life.

**What the charity does:** The advancement of religion, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity

**How the charity works:** Cross-border/cross-community, Religious activities

**Who the charity helps:** Interface communities, Men, Women

## Finances

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| Period end | Income | Expenditure | Assets | Employees |
|------------|--------|-------------|--------|-----------|
| 2025-03-31 | £2,416 | £1,304      | £0     | 0         |

# Trustees

| Name              | Role | Appointed |
|-------------------|------|-----------|
| Mr Alan Paul      |      |           |
| Mr Andrew Baillie |      |           |
| Mr Brian Maxwell  |      |           |
| Mr Colin Maxwell  |      |           |
| Mrs Carrol Black  |      |           |

**Tres Dias in Ireland**

Northern Ireland - Charity number 101539

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# Accounts

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# TRES DIAS COMPOSITE ACCOUNT

**1<sup>st</sup> April 2024 to 31 March 2025**

## **INCOME:**

|                               |         |          |
|-------------------------------|---------|----------|
| Opening Balance No1 Account   | £767.71 |          |
| Income No 1 Account           | £240.00 |          |
| Opening Balance, No 2 account | £435.62 |          |
| Income No2 Account            | £973.01 |          |
| Total Income:                 |         | £2416.34 |

## **EXPENSES:**

|              |          |          |
|--------------|----------|----------|
| No 1 Account | £ 134.16 |          |
| No 2 Account | £1170.30 |          |
| Total        |          | £1304.46 |

## **NET END OF YEAR BALANCES**

|              |         |          |
|--------------|---------|----------|
| No 1 Account | £873.55 |          |
| No 2 Account | £238.33 |          |
| Total        |         | £1111.88 |

Accounts certified by: *Brian Maxwell*

Date: 26/1/28

**(Brian Maxwell, Hon Treasurer)**

Accounts examined by: *G. Neill*

Date: 28/1/26

**(Mrs G. Neill, Independent Examiner)**

## TRES DIAS NO 2 ACCOUNT

1<sup>st</sup> APRIL 2024 to 31<sup>st</sup> MARCH 2025

Opening Bank Balance, 01/04/24 **£435.62 (£498.72)**

### Income –

|                    |         |            |
|--------------------|---------|------------|
| Standing Orders    | £420.00 | (£500.00)  |
| Personal Donations | £553.01 | (£1400.00) |
| User Groups        | Nil     | Nil        |
| Accommodation      | Nil     | £1311.51)  |
| Fund Raisers       | Nil     | Nil        |
| Collection Boxes   | Nil     | Nil        |
| Rates Refund       | Nil     | Nil        |

**Total Income** **£973.01 (£3211.51)**

### Expenses –

|                  |          |            |
|------------------|----------|------------|
| Electricity      | Nil      | Nil        |
| NI Water         | Nil      | Nil        |
| Oil              | Nil      | Nil        |
| Rates            | Nil      | Nil        |
| Internet         | Nil      | Nil        |
| Insurance        | £1122.15 | (£2131.27) |
| Cleaning         | Nil      | Nil        |
| TV Licence       | Nil      | Nil        |
| Bank Fees        | £48.15   | (£51.34)   |
| Maintenance      | Nil      | Nil        |
| Misc (Solicitor) | Nil      | (£1092.00) |

**Total Expenses** **-£1170.30 (-£3274.61)**

**Year End Book Balance 31/03/25** **£238.33 (£435.62)**

### Check on Bank Balance –

Bank Account Balance 31/03/25 **£238.33**  
O/standing Cheque **None**

**Year end, net Bank Balance - bank balance of £238.33 matches with above book figures so OK**

**TRES DIAS IN IRELAND**

**No 1 Account: 1 April 2024- 31 March 2025: Income:**

| DATE          | Details     | Total £        | Donations     | Gifts | Community Events | Reunions | Training | Fund Raising | Men's W'end | Ladies W'end | C'mas Dinner | AGM |
|---------------|-------------|----------------|---------------|-------|------------------|----------|----------|--------------|-------------|--------------|--------------|-----|
| 1/4/2024      | Opening Bal | 767.71         |               |       |                  |          |          |              |             |              |              |     |
| 2/4/2024      | A Paul      | 20.00          | 20.00         |       |                  |          |          |              |             |              |              |     |
| 1/5/2024      | A Paul      | 20.00          | 20.00         |       |                  |          |          |              |             |              |              |     |
| 3/6/2024      | A Paul      | 20.00          | 20.00         |       |                  |          |          |              |             |              |              |     |
| 1/7/2024      | A Paul      | 20.00          | 20.00         |       |                  |          |          |              |             |              |              |     |
| 1/8/2024      | A Paul      | 20.00          | 20.00         |       |                  |          |          |              |             |              |              |     |
| 2/9/2024      | A Paul      | 20.00          | 20.00         |       |                  |          |          |              |             |              |              |     |
| 1/10/2024     | A Paul      | 20.00          | 20.00         |       |                  |          |          |              |             |              |              |     |
| 1/11/2024     | A Paul      | 20.00          | 20.00         |       |                  |          |          |              |             |              |              |     |
| 2/12/2024     | A Paul      | 20.00          | 20.00         |       |                  |          |          |              |             |              |              |     |
| 2/1/2025      | A Paul      | 20.00          | 20.00         |       |                  |          |          |              |             |              |              |     |
| 3/2/2025      | A Paul      | 20.00          | 20.00         |       |                  |          |          |              |             |              |              |     |
| 3/3/2025      | A Paul      | 20.00          | 20.00         |       |                  |          |          |              |             |              |              |     |
| <b>TOTALS</b> |             | <b>1007.71</b> | <b>240.00</b> |       |                  |          |          |              |             |              |              |     |

**No 1 Account: 1 April 2024 – 31 March 2025: Expenditure**

| Date          | Details   | Total         | Cheque | Community Events | Reunion | Training | Men's W'end | Ladies W'end | C'mas Dinner | Bank Fees    | CCLI         | Mis | Stationary | Closing Bal   |
|---------------|-----------|---------------|--------|------------------|---------|----------|-------------|--------------|--------------|--------------|--------------|-----|------------|---------------|
| 7/6/2024      | Charges   | 9.29          |        |                  |         |          |             |              |              | 9.29         |              |     |            |               |
| 6/9/2024      | Charges   | 9.29          |        |                  |         |          |             |              |              | 9.29         |              |     |            |               |
| 6/12/2024     | Charges   | 9.29          |        |                  |         |          |             |              |              | 9.29         |              |     |            |               |
| 7/3/2025      | Copyright | 97.00         | 159    |                  |         |          |             |              |              |              | 97.00        |     |            |               |
| 14/3/2025     | Charges   | 9.29          |        |                  |         |          |             |              |              | 9.29         |              |     |            |               |
| <b>Totals</b> |           | <b>134.16</b> |        |                  |         |          |             |              |              | <b>37.16</b> | <b>97.00</b> |     |            | <b>873.55</b> |

**Tres Dias in Ireland**

Northern Ireland - Charity number 101539

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# Accounts

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# TRES DIAS COMPOSITE ACCOUNT

1<sup>st</sup> April 2023 to 31 March 2024

## INCOME:

|                               |          |          |
|-------------------------------|----------|----------|
| Opening Balance No1 Account   | £995.73  |          |
| Income No 1 Account           | £320.00  |          |
| Opening Balance, No 2 account | £498.72  |          |
| Income No2 Account            | £3211.51 |          |
| Total Income:                 |          | £5025.96 |

## EXPENSES:

|              |          |          |
|--------------|----------|----------|
| No 1 Account | £ 548.02 |          |
| No 2 Account | £3274.61 |          |
| Total        |          | £3822.63 |

## NET END OF YEAR BALANCES

|              |         |          |
|--------------|---------|----------|
| No 1 Account | £767.71 |          |
| No 2 Account | £435.62 |          |
| Total        |         | £1203.33 |

Accounts certified by: *R Brian Maxwell*

Date: *27/1/2025*

(Brian Maxwell, Hon Treasurer)

Accounts examined by: *G E Neill*

Date: *27/1/2025*

(Mrs G. Neill, Independent Examiner)

**Tres Dias in Ireland**

Northern Ireland - Charity number 101539

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# Annual report

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## **Annual Report – Tres Dias in Ireland – NIC No 101593**

**Period – 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024**

### **a) Purpose of the Charity -**

Tres Dias is a faith based organisation open to people from any Christian denomination. It has both a men's and a ladies' programme. The purpose of the charity is to provide training, programmes and events which encourage greater cooperation and collaboration between Christian Churches in Northern Ireland and to give opportunity for adults from different traditions to come together to develop their leadership skills and get more involved in leadership roles.

### **b) Trustees for this Period -**

The following were the Trustees for this period -

Mr A Baillie, Mr C Maxwell, Mr B Maxwell, Mrs C Black and Mr A Paul.

### **c) Financial Year -**

This report covers the period 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024

### **d) Summary of activities to further the purposes of the Trust –**

The Secretariat continued to struggle with getting events fully operational again post Covid19.

Our 'in person' training events in 2022 had been postponed and pushed forward into 2023. Within this reporting period we had set up a Ladies' Weekend, planned for 4<sup>th</sup> to 7<sup>th</sup> May 2023. Unfortunately, this was cancelled due to illness and withdrawals from the team close to the planned dates. The Men's Weekend, planned for 5<sup>th</sup> to 8<sup>th</sup> October 2023, ran as planned and was enjoyed by all.

Our monthly men's reunions were run on an irregular basis to offer support and to give opportunity to members to share their faith stories, to encourage each other, and to cement friendships across the denominations.

Some of the members took part in the annual peace walk on Good Friday walking from Clonard Monastery to the Shankill Road with the aim to promote friendship and understanding.

We also held a meeting at Clonard to encourage members to meet up again, but this was poorly attended.

The transfer of the ownership of properties on the Springfield Road, as these are a big drain on finances, to YWAM (Youth with a Mission), was completed during this reporting period., as approved by the Department of Communities.

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#### **Future Targets to achieve the purposes of the Charity –**

We consider that Tres Dais is at a bit of a crossroads with aging membership and falling attendances at events. The Secretariat is considering the way ahead including the option of closure, possibly in 2025 as well as looking at trying to continue to establish a fuller programme including training events.

#### **e) In regard to the Commission's Public Benefit requirement –**

The Trustees are fully aware of the need for the activities of the charity to be wholly for the Public Benefit. No Trustee benefits financially from any activity of the charity. The programme is developed with the sole aim of benefitting participants through training, personal development and cross community support.

#### **f) Financial Position -**

The Charity began this period with a balance of £1494.45 and ended the period with a balance of £1203.33. The charity only used its funds to run the programme. The charity does not commit itself to any expenditure unless

funding is available in advance to ensure that the Charity always acts with a positive balance.

**g) Funds in Deficit –**

The charity has no funds in deficit, nor any binding commitments that would put the charity in deficit.

**The following Trustees sign this report on behalf of all the Trustees, confirming that the information provided accurately reflects the work of the Charity –**

Signed *Brian Maxwell* Brian Maxwell, Hon Treasurer

Signed *C Maxwell* Colin Maxwell, Hon Secretary

Date 20/1/25

**Tres Dias in Ireland**

Northern Ireland - Charity number 101539

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# Annual return

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# **Independent Examiner's Report to the Charity Trustees of:**

## **Tres Dias in Ireland; Charity Number NIC 10539**

I report on the accounts of the Trust for the year ending 31 March 2024, as set out in the statement of accounts for this period.

Respective Responsibilities of Charity Trustees and the Examiner

The Charity trustees are responsible for the preparation of the accounts in accordance with the **Charities Act (Northern Ireland) 2008**.

As Independent Examiner it is my responsibility to:

- (a) Examine the accounts under section 65 of the Charities Act
- (b) Follow the procedures laid down in the General Directions given by the Commission under section 65(9)(b) of the Charities Act.
- (c) State whether any particular matters of concern have come to my attention.

Basis of the Independent Examiner's Report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanation from you as charity trustees concerning any such matters.

**My role is to state if any material matters have come to my attention giving me cause to believe:**

- (1) That the accounting records were not kept in accordance with section 63 of the Charities Act.
- (2) That the accounts do not accord with the accounting records
- (3) That the accounts do not comply with the accounting requirements of the Charities Act.
- (4) That there is further information needed for a proper understanding of the accounts to be reached.



**Tres Dias in Ireland**

Northern Ireland - Charity number 101539

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# Accounts

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## TRES DIAS COMPOSITE ACCOUNT

1<sup>st</sup> April 2022 to 31 March 2023

### INCOME:

|                               |          |          |
|-------------------------------|----------|----------|
| Opening Balance No1 Account   | £618.47  |          |
| Income No 1 Account           | £415.00  |          |
| Opening Balance, No 2 account | £785.88  |          |
| Income No2 Account            | £1829.64 |          |
| Total Income:                 |          | £3648.99 |

### EXPENSES:

|              |          |          |
|--------------|----------|----------|
| No 1 Account | £ 37.74  |          |
| No 2 Account | £2116.80 |          |
| Total        |          | £2154.54 |

### NET END OF YEAR BALANCES

|              |         |          |
|--------------|---------|----------|
| No 1 Account | £995.73 |          |
| No 2 Account | £498.72 |          |
| Total        |         | £1494.45 |

### Charity's Buildings Asset Value:

Buildings 433/435 Springfield Road, Belfast BT12 7DL

Value of properties together approx. £160,000.

Accounts certified by: Brian Maxwell

(Brian Maxwell, Hon Treasurer)

Date: 27/1/2024

Accounts examined by: G. Neill

(Mrs G. Neill, Independent Examiner)

Date: 29/1/24.

## TRES DIAS IN IRELAND

### No 1 Account: 1 April 2022-31 March 2023 : Income:

| Date          | Details        | Total           | Donations      | Gifts | Community Events | Reunions | Training | Fund Raising | Men's Weekend | Women's weekend | C'mas Dinner | AGM |
|---------------|----------------|-----------------|----------------|-------|------------------|----------|----------|--------------|---------------|-----------------|--------------|-----|
| 1/4/2022      | Opening Bal    | £618.47         |                |       |                  |          |          |              |               |                 |              |     |
| 1/4/2022      | Alan Paul      | £20.00          | £20.00         |       |                  |          |          |              |               |                 |              |     |
| 3/5/2022      | Alan Paul      | £20.00          | £20.00         |       |                  |          |          |              |               |                 |              |     |
| 1/6/2022      | Alan Paul      | £20.00          | £20.00         |       |                  |          |          |              |               |                 |              |     |
| 1/7/2022      | Alan Paul      | £20.00          | £20.00         |       |                  |          |          |              |               |                 |              |     |
| 1/8/2022      | Alan Paul      | £20.00          | £20.00         |       |                  |          |          |              |               |                 |              |     |
| 1/9/2022      | Alan Paul      | £20.00          | £20.00         |       |                  |          |          |              |               |                 |              |     |
| 3/10/2022     | Alan Paul      | £20.00          | £20.00         |       |                  |          |          |              |               |                 |              |     |
| 1/11/2022     | Alan Paul      | £20.00          | £20.00         |       |                  |          |          |              |               |                 |              |     |
| 1/12/2022     | Alan Paul      | £20.00          | £20.00         |       |                  |          |          |              |               |                 |              |     |
| 3/1/2023      | Alan Paul      | £20.00          | £20.00         |       |                  |          |          |              |               |                 |              |     |
| 1/2/2023      | Alan Paul      | £20.00          | £20.00         |       |                  |          |          |              |               |                 |              |     |
| 20/2/2023     | Gillian Pallin | £175            |                |       |                  |          |          |              | £175.00       |                 |              |     |
| 1/3/2023      | Alan Paul      | £20.00          | £20.00         |       |                  |          |          |              |               |                 |              |     |
| <b>TOTALS</b> |                | <b>£1033.47</b> | <b>£240.00</b> |       |                  |          |          |              |               | <b>£175.00</b>  |              |     |

### No1 Account: 1 April 2022-31 March 2023: Expenditure:

| Date       | Details   | Total         | Cheque | Community Events | Reunion | Training | Men's W'end | Ladies W'end | C'mas Dinner | Bank Fees     | CCLI | Mis | Stationary | Closing Balance. |
|------------|-----------|---------------|--------|------------------|---------|----------|-------------|--------------|--------------|---------------|------|-----|------------|------------------|
| 20/5/2022  | Bank fees | £9.87         |        |                  |         |          |             |              |              | £9.87         |      |     |            |                  |
| 19/8/2022  | Bank fees | £9.29         |        |                  |         |          |             |              |              | £9.29         |      |     |            |                  |
| 18/11/2022 | Bank fees | £9.29         |        |                  |         |          |             |              |              | £9.29         |      |     |            |                  |
| 10/3/2023  | Bank fees | £9.29         |        |                  |         |          |             |              |              | £9.29         |      |     |            |                  |
| Totals     |           | <b>£37.74</b> |        |                  |         |          |             |              |              | <b>£37.74</b> |      |     |            | <b>£995.73</b>   |

## TRES DIAS NO 2 ACCOUNT

1<sup>st</sup> APRIL 2022 to 31<sup>st</sup> MARCH 2023

Opening Bank Balance, 01/04/22 £785.88 (£942.51)

### Income –

|                    |          |                           |
|--------------------|----------|---------------------------|
| Standing Orders    | £660.00  | (£660.00)                 |
| Personal Donations | £1000.00 | £55.00)                   |
| User Groups        | Nil      | Nil                       |
| Accommodation      | Nil      | (£2217.59)                |
| Fund Raisers       | Nil      | Nil                       |
| Collection Boxes   | Nil      | Nil                       |
| Rates Refund       | £169.64  | (£375.91)(Trans No 1 Acc) |

**Total Income** £1829.64 (£3308.50)

### Expenses –

|             |          |            |
|-------------|----------|------------|
| Electricity | Nil      | (£672.00)  |
| NI Water    | Nil      | (£279.36)  |
| Oil         | Nil      | Nil        |
| Rates       | Nil      | (£404.86)  |
| Internet    | Nil      | Nil        |
| Insurance   | £1891.25 | (£1616.60) |
| Cleaning    | Nil      | Nil        |
| TV Licence  | £159.00  | (£159.00)  |
| Bank Fees   | £66.55   | (£63.31)   |
| Maintenance | Nil      | (£270.00)  |
| Misc        | Nil      | Nil        |

**Total Expenses** -£2116.80 (-£3465.13)

**Year End Book Balance 31/03/23** £498.72 (£785.88)

### Check on Bank Balance –

|                               |         |
|-------------------------------|---------|
| Bank Account Balance 31/03/23 | £498.72 |
| O/standing Cheque             | None    |

**Year end, net Bank Balance** £498.72 so, matches with above book figures

(Figures in brackets are for the year 2021/2022)

**Tres Dias in Ireland**

Northern Ireland - Charity number 101539

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# Annual report

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## **Annual Report – Tres Dias in Ireland – NIC No 101593**

**Period – 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023**

### **a) Purpose of the Charity -**

Tres Dias is a faith based organisation open to people from any Christian denomination. It has both a men's and a ladies' programme. The purpose of the charity is to provide training, programmes and events which encourage greater cooperation and collaboration between Christian Churches in Northern Ireland and to give opportunity for adults from different traditions to come together to develop their leadership skills and get more involved in leadership roles.

### **b) Trustees for this Period -**

The following were the Trustees for this period -

Mr A Baillie, Mr C Maxwell, Mr B Maxwell, Mrs R Doherty, Mrs C Black and Mr A Paul.

### **c) Financial Year -**

This report covers the period 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023

### **d) Summary of activities to further the purposes of the Trust –**

During this period much of our planning was with the aim of restarting activities that had been affected by the Covid19 restrictions as we have had some difficulties in getting the programme up and running again.

Our 'in person' training events in 2022 had been postponed and pushed forward into 2023. Within this reporting period we had set up a Ladies' Weekend, planned for 4<sup>th</sup> to 7<sup>th</sup> May 2023, and a Men's Weekend, planned for 5<sup>th</sup> to 8<sup>th</sup> October 2023.

Our monthly men's reunions were run to offer support and to give opportunity to members to share their faith stories, to encourage each other, and to cement friendships across the denominations.

Some of the members took part in the annual peace walk on Good Friday walking from Clonard Monastery to the Shankill Road with the aim to promote friendship and understanding.

We also had more reunion coffee mornings to encourage members to meet up again.

We decided to end our ownership of properties on the Springfield Road as these are a big drain on finances and so we began the formal procedure of having the buildings transferred to YWAM (Youth with a Mission), who have been involved in using the premises for about 3 years. We have instructed solicitors to arrange for the transferring of the premises to YWAM subject to all necessary approvals. This process is ongoing, including seeking permission from the Department of Communities. We expect the transfer will be completed later in 2023.

#### **Future Targets to achieve the purposes of the Charity –**

- 1) Tres Dias aims to work on building up the participation at the monthly reunions to keep folk involved and to offer support.
- 2) To complete the transfer the Springfield Road premises to YWAM subject to all necessary approvals
- 3) To continue to establish a fuller programme including training events.

#### **e) In regard to the Commission's Public Benefit requirement –**

The Trustees are fully aware of the need for the activities of the charity to be wholly for the Public Benefit. No Trustee benefits financially from any activity of the charity. The programme is developed with the sole aim of benefitting participants through training, personal development and cross community support.

**f) Financial Position -**

The Charity began this period with a balance of £1404.28 and ended the period with a balance of £1494.45. The charity only used its funds to run the programme and to fund its properties. The charity does not commit itself to any expenditure unless funding is available in advance to ensure that the Charity always acts with a positive balance.

**g) Funds in Deficit –**

The charity has no funds in deficit, nor any binding commitments that would put the charity in deficit.

**The following Trustees sign this report on behalf of all the Trustees, confirming that the information provided accurately reflects the work of the Charity –**

Signed Brian Maxwell Brian Maxwell, Hon Treasurer

Signed Colin Maxwell Colin Maxwell, Hon Secretary

Date 27/1/24

**Tres Dias in Ireland**

Northern Ireland - Charity number 101539

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# Annual return

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## **Independent Examiner's Report to the Charity Trustees of:**

### **Tres Dias in Ireland; Charity Number NIC 10539**

I report on the accounts of the Trust for the year ending 31 March 2023, as set out in the statement of accounts for this period.

#### **Respective Responsibilities of Charity Trustees and the Examiner**

The Charity trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

As Independent Examiner it is my responsibility to:

- (a) Examine the accounts under section 65 of the Charities Act
- (b) Follow the procedures laid down in the General Directions given by the Commission under section 65(9)(b) of the Charities Act.
- (c) State whether any particular matters of concern have come to my attention.

#### **Basis of the Independent Examiner's Report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanation from you as charity trustees concerning any such matters.

**My role is to state if any material matters have come to my attention giving me cause to believe:**

- (1) That the accounting records were not kept in accordance with section 63 of the Charities Act.
- (2) That the accounts do not accord with the accounting records
- (3) That the accounts do not comply with the accounting requirements of the Charities Act.
- (4) That there is further information needed for a proper understanding of the accounts to be reached.

