

# Assembly Of Christians Holburn Hall

Scotland · Charity number SC009904

## Details

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|            |   |
|------------|---|
| Status     | Active  |
| Legal form | Trust (founding document is a deed of trust) (other than educational endowment) |
| Registered | 1929-10-11  |
| Register   | <a href="#">View on the OSCR register</a>                                       |

## Contact

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**Address** West Blackbutts Farmhouse  
Stonehaven  
AB39 3RT

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

## Activities

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**Activities:** 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations','It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** The Charity owns and operates Holburn Gospel Hall, which is a Christian Brethren Assembly meeting weekly for worship and outreach. The trustees are also Elders at the church and meet monthly to plan, discuss business and monitor progress. The Charity organises events for young people, families and older people. With weekly Sunday School, a weekly children's meeting at Garthdee, monthly services in Duthie Park Winter Gardens as well as the Sunday and midweek church meetings. There is also a Ladies' Missionary class who organise knitted clothing, nappies and other parcels for Medical Missionary News and, annually, shoeboxes for Blythswood. We also hold monthly Bible Teaching evenings over the winter, an Annual Bible Teaching conference and various other outreach and Bible Teaching events during each year as arranged. We have, this year, held our Bible Experience where schools are invited to bring P6 & P7 classes to the hall to see rooms explaining the history and stories from t

**Beneficiaries:** 'Other defined groups','No specific group, or for the benefit of the community'

**Objectives:** First, the said Mission Hall and pertinent shall be used in all time coming, so long as the same shall belong to the said Trustees, as a meeting place or Hall for the said Assembly of Christians, such as at present meets in the Music Hall Buildings, Aberdeen, who are generally known as Brethren, who gather in the name of the Lord Jesus Christ, for the Breaking of Bread on the first day of each week, and hold meetings for prayer, exposition of the scriptures, and edification of Believers, and for the proclamation of he Gospel, setting forth the propitiatory work of Jesus Christ as the only ground for reconciliation with God.

## Geography

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- **Main operating location:** Aberdeen
- **Geographical spread:** UK and overseas

## Finances

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| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-09-30 | £38,430  | £49,725     | -      | 0         |
| 2024-09-30 | £106,739 | £47,456     | -      | 0         |
| 2023-09-30 | £36,650  | £41,877     | -      | 0         |
| 2022-09-30 | £35,236  | £35,666     | -      | 0         |
| 2021-09-30 | £38,245  | £33,784     | -      | 0         |
| 2020-09-30 | £35,705  | £29,990     | -      | 0         |

**Assembly Of Christians Holburn Hall**

Scotland - Charity number SC009904

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# Accounts

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**Assembly of Christians at Holburn  
Hall**

**Trustees' Annual Report and Accounts**

**For the Year ended  
30 September 2025**

## **Contents**

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## Trustees' Annual Report

### INTRODUCTION

The trustees present their report and accounts for the year ended 30 September 2025.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Deed of Trust and the Charities Accounts (Scotland) Regulations 2006, in particular Schedule 2.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust was established through the granting of a Deed of Trust on 18<sup>th</sup> January 1934.

The Trust was created for Charitable and Religious purposes, with the following principal purposes explicitly specified, namely:

- (a) Breaking of bread weekly.
- (b) Holding prayer meetings
- (c) Exposition of the scriptures
- (d) Proclamation of the Gospel

### PRINCIPAL ADDRESS

Holburn Gospel Hall  
220 Holburn Street  
Aberdeen  
AB10 6DB

### CURRENT TRUSTEES

George Cheetham  
Andrew Adams (Secretary)  
Noel Roberts

The trustees receive no remuneration for their services. They are willing to devote time and skill for the benefit of the Charity. The Charity also benefits from the services of the members of the Assembly who help out at events organised by Holburn Gospel Hall. The trustees are immensely grateful for all such contributions.

### A SUMMARY OF THE MAIN ACTIVITIES OF THE CHARITY UNDERTAKEN AND ACHIEVEMENTS IN THE PERIOD

The Charity owns and operates Holburn Gospel Hall, which is a Christian Brethren Assembly meeting weekly for worship and outreach. The trustees are also Elders at the church and meet monthly to plan, discuss business and monitor progress.

The Charity organises events for young people, families and older people. With weekly Sunday School, a weekly children's meeting at Garthdee, monthly services in Duthie Park Winter Gardens as well as the Sunday and midweek church meetings. There is also a Ladies' Missionary class who organise knitted clothing, nappies and other parcels for Medical Missionary News and, annually, shoeboxes for Blythswood. We also hold monthly Bible Teaching evenings over the winter, an Annual Bible Teaching conference and various other outreach and Bible Teaching events during each year as arranged. We have, this year, held our Bible Experience where schools are invited to bring P6 & P7 classes to the hall to see rooms explaining the history and stories from the Bible. For this we fund buses, if necessary.

Donations are given by members of the Assembly and this is used for running costs for the church, costs of events and distributed to Christians (retired and actively working) both within the UK and abroad. No requests are made to the general public for funds.

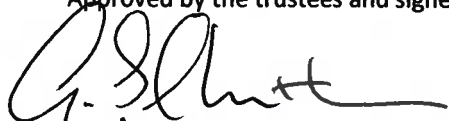
In addition, the Charity has various policies and procedures in connection with legislative requirements. These are regularly reviewed and, where necessary, updated.

#### FINANCIAL REVIEW

Charities with a gross income of less than £250,000 can prepare accounts on the Receipts and Payments basis and this is how the Trustees have prepared these accounts.

It is the policy of the Trust to not retain a reserve but to use funds as they are provided. However, a £72,000 legacy received during last year resulted in a significant surplus and we have committed £50,000 to a higher interest 30-day notice account. Restricted income earmarked for gifts to Christians elsewhere increased by 30% and weekly Sunday offerings increased by 8% to give a total income of £38,430. Total expenditure of £49,725 comprised of gifts of £13,658 and operating costs of £36,067. Operating costs increased approximately £4,000 compared to the previous year, largely due to spend to repair the roof and new flooring and the purchase of a dishwasher. All restricted gifts received were disbursed as restricted expenditure in the year resulting in a net decrease in unrestricted funds of £11,295 still leaving the Trust in strong financial position at the year end.

Approved by the trustees and signed on their behalf



George Cheetham  
Trustee



Andrew Adams  
Trustee

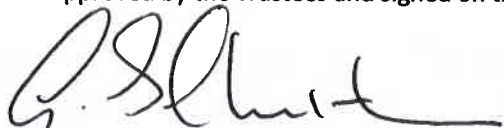
11 May 2026

**Statement of Financial Activities**  
*for the year ended 30 September 2025*

|  | Note | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>2025   | Total<br>2024  |
|--|------|-----------------------|---------------------|-----------------|----------------|
|  |      | £                     | £                   | £               | £              |
| <i>Income</i>                                |      |                       |                     |                 |                |
| Gifts and Donations                          | 2    | 32,309                | 6,121               | 38,430          | 106,739        |
| <b>Total Income</b>                          |      | <b>32,309</b>         | <b>6,121</b>        | <b>38,430</b>   | <b>106,739</b> |
| <i>Expenditure</i>                           |      |                       |                     |                 |                |
| Gifts  | 3    | 7,537                 | 6,121               | 13,658          | 15,177         |
| Operating Costs                              | 4    | 36,067                | -                   | 36,067          | 32,279         |
| <b>Total Expenditure</b>                     |      | <b>43,604</b>         | <b>6,121</b>        | <b>49,725</b>   | <b>47,456</b>  |
| <b>Net (expenditure)/income for the year</b> |      | <b>(11,295)</b>       | <b>-</b>            | <b>(11,295)</b> | <b>59,283</b>  |

The notes on pages 6 to 7 form part of these accounts.

Approved by the Trustees and signed on their behalf:



George Cheetham  
Trustee



Andrew Adams  
Trustee

11 May 2026

## Notes to the Accounts

### 1 Accounting Policies

#### *(a) Basis of preparation and assessment of going concern*

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trust constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

#### *(b) Funds Structure*

The Charity distinguishes between the unrestricted funds and restricted funds. Unrestricted funds are available at the discretion of the trustees in furtherance of the general objectives of the Trust and which have not been designated for other purposes. Restricted funds comprise certain specific receipts earmarked to particular purposes.

#### *(c) Income recognition*

All income is recognised once the charity has received the income. Donations, are recognised when the Trust has been notified in writing of both the amount and settlement date and funds are lodged in the bank account. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

#### *(d) Expenditure recognition*

Liabilities are recognised as expenditure when payments are made only. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

#### *(e) Irrecoverable VAT*

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

### 2 Income from Gifts and Donations

Income from gifts and donations can be analysed as follows:

|   | <b>2025</b>          | <b>2024</b>           |
|---|----------------------|-----------------------|
|   | <b>£</b>             | <b>£</b>              |
| Gifts for Missionaries & Homeworkers, NECYC and Summerhill (restricted) | 5,521                | 6,662                 |
| Subscriptions (restricted)  | 600                  | 584                   |
| Sunday offerings (unrestricted)   | 31,113               | 27,482                |
| Sundry gifts (unrestricted)   | 1,196                | 72,011                |
|   | <u><b>38,430</b></u> | <u><b>106,739</b></u> |

In 2024 we received a legacy of £72,000 which is included in sundry gifts.

### 3 Gifts

The gifts can be analysed as follows:

|                    | 2025          | 2024          |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Missionary Gifts   | 6,500         | 6,143         |
| Homeworkers' gifts | 5,558         | 6,925         |
| Summerhill         | 500           | 500           |
| NECYC              | 500           | 1,025         |
| Subscriptions      | 600           | 584           |
|                    | <u>13,658</u> | <u>15,177</u> |

### 4 Operating Costs

The operating costs can be analysed as follows:

|                            | 2025          | 2024          |
|----------------------------|---------------|---------------|
|                            | £             | £             |
| Children's work            | 3,629         | 5,349         |
| New Year Conference        | 973           | 1,064         |
| Annual Conference          | 667           | 869           |
| Books, tracts, outreach    | 4,652         | 4,232         |
| Catering                   | 1,489         | 1,799         |
| Building repairs           | 8,414         | 230           |
| Heat & light               | 8,673         | 11,975        |
| Insurance                  | 3,001         | 2,879         |
| Telephone, internet & zoom | 955           | 1,257         |
| Sundry                     | 3,614         | 2,625         |
|                            | <u>36,067</u> | <u>32,279</u> |

Building repairs includes £2,730 for roof repairs & £5,176 for new flooring in the back hall.

Heat & light has stabilised.

Children's work includes the Bible Experience.

Sundry included £1,515 for a dishwasher.

### 5 Movement in Funds

|                                       | Unrestricted<br>Funds | Restricted<br>Funds | 2025          | 2024          |
|---------------------------------------|-----------------------|---------------------|---------------|---------------|
|                                       | £                     | £                   | £             | £             |
| <i>Bank and Cash in Hand</i>          |                       |                     |               |               |
| Opening balances                      | 67,499                | -                   | 67,499        | 8,216         |
| Net (expenditure)/income for the year | (11,295)              | -                   | (11,295)      | 59,283        |
|                                       | <u>56,204</u>         | <u>-</u>            | <u>56,204</u> | <u>67,499</u> |

## **Independent Examiner's Report to the Trustees of Assembly of Christians at Holburn Hall**

I report on the accounts of Assembly of Christians at Holburn Hall (Registered Scottish Charities No. SC 009904) for the year ended 30 September 2025 which are set out on pages 5 to 7.

### **Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations 2006. 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 seeks 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 I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of 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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

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.



Alistair Buchan  
*Member of the Institute of Chartered Accountants of Scotland*

**Assembly Of Christians Holburn Hall**

Scotland - Charity number SC009904

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# Accounts

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**Assembly of Christians at Holburn  
Hall**

Trustees' Annual Report and Accounts

For the Year ended  
30 September 2024

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## Trustees' Annual Report

### INTRODUCTION

The trustees present their report and accounts for the year ended 30 September 2024.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Deed of Trust and the Charities Accounts (Scotland) Regulations 2006, in particular Schedule 2.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust was established through the granting of a Deed of Trust on 18<sup>th</sup> January 1934.

The Trust was created for Charitable and Religious purposes, with the following principal purposes explicitly specified, namely:

- (a) Breaking of bread weekly.
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- (d) Proclamation of the Gospel

### PRINCIPAL ADDRESS

Holburn Gospel Hall  
220 Holburn Street  
Aberdeen  
AB10 6DB

### CURRENT TRUSTEES

George Cheetham  
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Noel Roberts

The trustees receive no remuneration for their services. They are willing to devote time and skill for the benefit of the Charity. The Charity also benefits from the services of the members of the Assembly who help out at events organised by Holburn Gospel Hall. The trustees are immensely grateful for all such contributions.

### A SUMMARY OF THE MAIN ACTIVITIES OF THE CHARITY UNDERTAKEN AND ACHIEVEMENTS IN THE PERIOD

The Charity owns and operates Holburn Gospel Hall, which is a Christian Brethren Assembly meeting weekly for worship and outreach. The trustees are also Elders at the church and meet monthly to plan, discuss business and monitor progress.

The Charity organises events for young people, families and older people. With weekly Sunday School, a weekly children's meeting at Garthdee, monthly services in Duthie Park Winter Gardens as well as the Sunday and midweek church meetings. There is also a Ladies' Missionary class who organise knitted clothing, nappies and other parcels for Medical Missionary News and, annually, shoeboxes for Blythswood. We also hold monthly Bible Teaching evenings over the winter, an Annual Bible Teaching conference and various other outreach and Bible Teaching events during each year as arranged. We have, this year, restarted our Bible Experience where schools are invited to bring P6 & P7 classes to the hall to see rooms explaining the history and stories from the Bible. For this we fund buses, if necessary.

Donations are given by members of the Assembly and this is used for running costs for the church, costs of events and distributed to Christians (retired and actively working) both within the UK and abroad. No requests are made to the general public for funds.

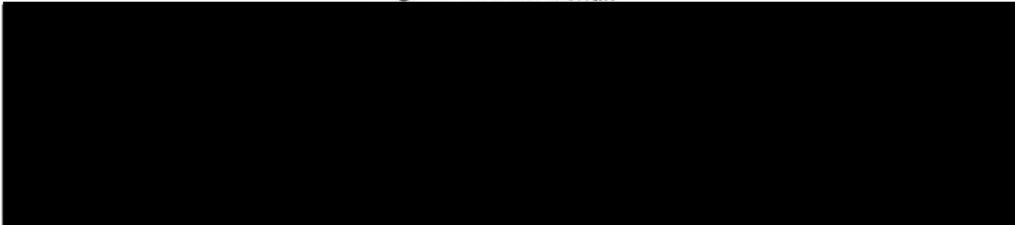
In addition, the Charity has various policies and procedures in connection with legislative requirements. These are regularly reviewed and, where necessary, updated.

#### **FINANCIAL REVIEW**

Charities with a gross income of less than £250,000 can prepare accounts on the Receipts and Payments basis and this is how the Trustees have prepared these accounts.

It is the policy of the Trust to not retain a reserve but to use funds as they are provided. However, a £72,000 legacy received during the year resulted in a significant surplus for the year. Restricted income earmarked for gifts to Christians elsewhere increased almost 60% and weekly Sunday offerings fell by 5% to give a total income, including the legacy, of £106,739. Total expenditure of £47,456 comprised of gifts of £15,177 and operating costs of £32,279. Operating costs increased approximately £8,000 compared to the previous year, largely due to increased spend on various outreach activities and heat and light. All restricted gifts received were disbursed as restricted expenditure in the year resulting in a net increase in unrestricted funds of £59,283 leaving the Trust in strong financial position at the year end.

Approved by the trustees and signed on their behalf



28 May 2025

**Statement of Financial Activities**  
*for the year ended 30 September 2024*

|  | <i>Note</i> | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>2024</b> | <b>Total<br/>2023</b> |
|--|-------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
|  |             | £                             | £                           | £                     | £                     |
| <i>Income</i>                                |             |                               |                             |                       |                       |
| Gifts and Donations                          | 2           | 99,493                        | 7,246                       | <b>106,739</b>        | <b>36,650</b>         |
| <b>Total Income</b>                          |             | <b>99,493</b>                 | <b>7,246</b>                | <b>106,739</b>        | <b>36,650</b>         |
| <i>Expenditure</i>                           |             |                               |                             |                       |                       |
| Gifts  | 3           | 7,931                         | 7,246                       | <b>15,177</b>         | <b>17,569</b>         |
| Operating Costs                              | 4           | 32,279                        | -                           | <b>32,279</b>         | <b>24,308</b>         |
| <b>Total Expenditure</b>                     |             | <b>40,210</b>                 | <b>7,246</b>                | <b>47,456</b>         | <b>41,877</b>         |
| <b>Net (expenditure)/income for the year</b> |             | <b>59,283</b>                 | <b>-</b>                    | <b>59,283</b>         | <b>(5,227)</b>        |

The notes on pages 6 to 7 form part of these accounts.

Approved by the Trustees and signed on their behalf:



24 June 2025

## Notes to the Accounts

### 1 Accounting Policies

#### *(a) Basis of preparation and assessment of going concern*

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trust constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

#### *(b) Funds Structure*

The Charity distinguishes between the unrestricted funds and restricted funds. Unrestricted funds are available at the discretion of the trustees in furtherance of the general objectives of the Trust and which have not been designated for other purposes. Restricted funds comprise certain specific receipts earmarked to particular purposes.

#### *(c) Income recognition*

All income is recognised once the charity has received the income. Donations, are recognised when the Trust has been notified in writing of both the amount and settlement date and funds are lodged in the bank account. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

#### *(d) Expenditure recognition*

Liabilities are recognised as expenditure when payments are made only. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

#### *(e) Irrecoverable VAT*

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

### 2 Income from Gifts and Donations

Income from gifts and donations can be analysed as follows:

|   | <b>2024</b>           | <b>2023</b>          |
|---|-----------------------|----------------------|
|   | <b>£</b>              | <b>£</b>             |
| Gifts for Missionaries & Homeworkers, NECYC and Summerhill (restricted) | 6,662                 | 4,231                |
| Subscriptions (restricted)  | 584                   | 563                  |
| Sunday offerings (unrestricted)   | 27,482                | 28,852               |
| Sundry gifts (unrestricted)   | 72,011                | 3,004                |
|   | <u><b>106,739</b></u> | <u><b>36,650</b></u> |

This year we received a legacy of £72,000 which is included in sundry gifts.

**3 Gifts**

The gifts can be analysed as follows:

|                    | 2024          | 2023          |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Missionary Gifts   | 6,143         | 6,084         |
| Homeworkers' gifts | 6,925         | 8,921         |
| Summerhill         | 500           | 1,000         |
| NECYC              | 1,025         | 1,000         |
| Subscriptions      | 584           | 564           |
|                    | <u>15,177</u> | <u>17,569</u> |

**4 Operating Costs**

The operating costs can be analysed as follows:

|                            | 2024          | 2023          |
|----------------------------|---------------|---------------|
|                            | £             | £             |
| Children's work            | 5,349         | 3,656         |
| New Year Conference        | 1,064         | 765           |
| Annual Conference          | 869           | 612           |
| Books, tracts, outreach    | 4,232         | 5,470         |
| Catering                   | 1,799         | 1,674         |
| Building repairs           | 230           | 442           |
| Heat & light               | 11,975        | 3,796         |
| Insurance                  | 2,879         | 2,703         |
| Telephone, internet & zoom | 1,257         | 3,634         |
| Sundry                     | 2,625         | 1,556         |
|                            | <u>32,279</u> | <u>24,308</u> |

Heat & light is a significant increase as we exited a low 2 year rate for gas and SSE caught up on billing for electricity.

Children's work includes the Bible Experience.

**5 Movement in Funds**

|                                       | Unrestricted<br>Funds | Restricted<br>Funds | 2024          | 2023         |
|---------------------------------------|-----------------------|---------------------|---------------|--------------|
|                                       | £                     | £                   | £             | £            |
| <i>Bank and Cash in Hand</i>          |                       |                     |               |              |
| Opening balances                      | 8,216                 | -                   | 8,216         | 13,443       |
| Net (expenditure)/income for the year | 59,283                | -                   | 59,283        | (5,227)      |
|                                       | <u>67,499</u>         | <u>-</u>            | <u>67,499</u> | <u>8,216</u> |

## **Independent Examiner's Report to the Trustees of Assembly of Christians at Holburn Hall**

I report on the accounts of Assembly of Christians at Holburn Hall (Registered Scottish Charities No. SC 009904) for the year ended 30 September 2024 which are set out on pages 5 to 7.

### **Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations 2006. 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 seeks 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 I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of 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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

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.