

# Dunedin Connollys Gaelic Athletic Club

## [SCIO]

Scotland · Charity number SC052350

### Details

---

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2023-02-24
Register	<a href="#">View on the OSCR register</a>

### Contact

---

Address	93 Cumberae Terrace Kirkcaldy KY2 6SQ
---------	---

### Activities

---

**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of public participation in sport', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

**What the charity does:** Our charitable purposes are to provide opportunities for healthy recreational community participation to benefit Edinburgh's communities by providing training, support, and facilities to play Gaelic Football. The charity promotes healthy recreational sport through Gaelic Football by providing suitable facilities and support for training and games. We aim to provide an inclusive, fun, and family-friendly environment that contributes positively to our local community and beyond.

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

**Objectives:** The organisations purposes are: 4.1 to provide opportunities for healthy recreational community participation to benefit Edinburghs communities by providing training, support, and facilities to play Gaelic football

### Geography

---

- **Main operating location:** City of Edinburgh
- **Geographical spread:** Wider, but within one local authority area

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£0	£0	-	0
2024-12-31	£37,973	£32,417	-	0
2023-12-31	£37,973	£32,417	-	1

**Dunedin Connollys Gaelic Athletic Club [SCIO]**

Scotland - Charity number SC052350

---

# Accounts

---



# Dunedin Connollys Gaelic Athletic Club

## **Trustees' Annual Report and Financial Statements**

For the period: Jan 1<sup>st</sup>, 2024, to 31<sup>st</sup> December 2024

## Reference and Administrative Information

### Charity Name

Dunedin Connolly's Gaelic Athletic Club

### Charity number

SC052350

### Address

[Redacted Address]

### Trustees

The Trustees from 31st Dec 2024:

[Redacted Trustees List]

Members approved the Trustees at the AGM held on 21<sup>st</sup> November 2024

## Introduction from the Chair

I am happy to share this year's annual club report, covering the period from January to December 2024

It has been a continued year of growth with significant success both on and off the pitch for our underage and adult teams

After reflecting on the past year, it's important to highlight the work done by our volunteers who year on year are the reason we have such a successful club and underscore the growth that we have seen over the past ten plus years

With our charity status now recognized, our growth in the local community with groups such as Friends of Wadie & Broughton Rugby Club have served our purpose of providing healthy participation to the Edinburgh communities.

The biggest highlight of the year goes to our Adult Ladies team who succeeded in winning the All Britain Final in October at the third time of asking. The dedication that this group of ladies and their management team have shown over the last three years has been nothing short of extraordinary. To top of the year, we hosted the All-Ireland intermediate quarter final against Annaghdown in November. The ladies competed well on the day in poor conditions and this test will serve them well for the future.

A special note must also go for our annual dinner dance and awards night held in the Place Hotel in May 2024. Congratulations to all the awards winners and recognition must go to all who participated in making it another successful year for the club.

With the club going from strength to strength, I am excited about the future and looking forward to working with our members for the year ahead.



Chairperson – Dunedin Connollys

## **Structure, Governance and Management**

### **Constitution**

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It registered in its current legal form on 24/02/2023

The charity was previously an unincorporated association, started in the year 2000.

### **Appointment of Trustees**

The club Trustees are drawn from its membership and the Board. The Trustees are elected at the Annual General Meeting. Whilst they may be appointed out with the AGM, they must then be approved at the next AGM.

### **Objectives**

#### **Charitable purposes**

Our charitable purposes are to provide opportunities for healthy recreational community participation to benefit Edinburgh's communities by providing training, support, and facilities to play Gaelic Football

### **Activities**

The charity promotes healthy recreational sport through Gaelic Football by providing suitable facilities and support for training and games. We aim to provide an inclusive, fun, and family-friendly environment that contributes positively to our local community and beyond.

### **Club Organisation**

#### **Coaching**

We provide coaching for children aged 4 to 18 years of age.

Training sessions are run on the following days and locations –

Monday 6.30-8.30pm at Wardie Playing Fields, Granton Road, EH5 3NJ in the spring/summer and at Broughton High School, East Fettes Avenue, EH4 1EG during the autumn/winter season.

Tuesday 7-8pm at Wardie Playing Fields, Granton Road, EH5 3NJ in the spring/summer and at Broughton High School, East Fettes Avenue, EH4 1EG during the autumn/winter season.

Wednesday 6-7pm at Wardie Playing Fields, Granton Road, EH5 3NJ in the spring/summer and at Broughton High School, East Fettes Avenue, EH4 1EG during the autumn/winter season.

Friday 7-8pm at Wardie Playing Fields, Granton Road, EH5 3NJ in the spring/summer and at Broughton High School, East Fettes Avenue, EH4 1EG during the autumn/winter season.

Saturday 12-1pm at Wardie Playing Fields, Granton Road, EH5 3NJ in the spring/summer and at Broughton High School, East Fettes Avenue, EH4 1EG during the autumn/winter season.

We currently have 11 coaches. [REDACTED]

[REDACTED] We also have intermittent parent helpers, [REDACTED]

[REDACTED] In addition to the adult coaches, we have help from several of our youth and student players at our nursery, U7 and U9 sessions. We're very proud to say that all of these young coaches are female youth players.

### **Adult Teams**

Our men's and ladies' team have fielded two teams each in 2024. Training has continued at Wardie Recreation Ground in North Edinburgh

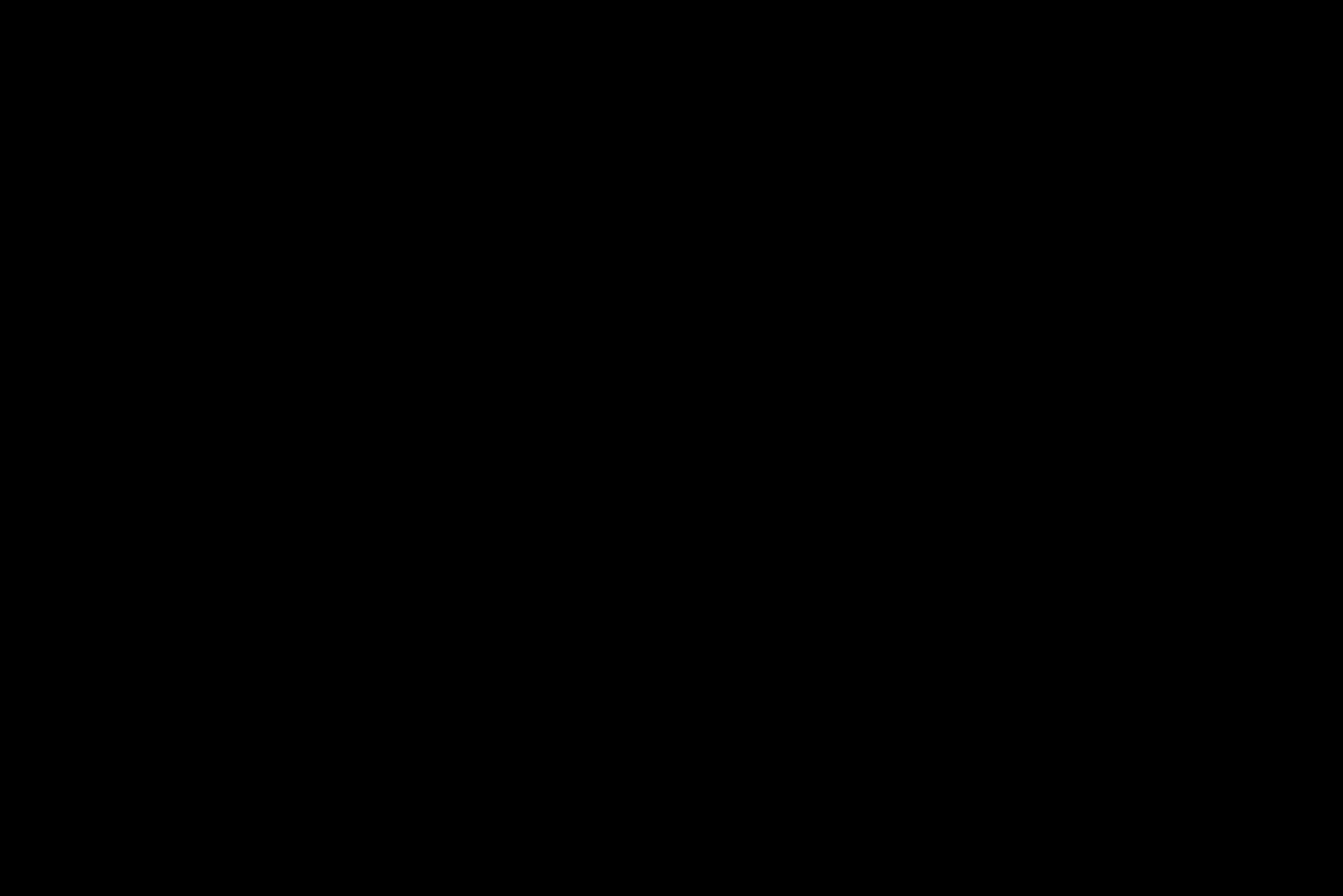
Men's train weekly from May to October on a Tuesday and Thursday evening 7.30-9.00pm

Our ladies team train weekly on Monday and Wednesday from 7.30-9.00pm

### **Club Competitions**

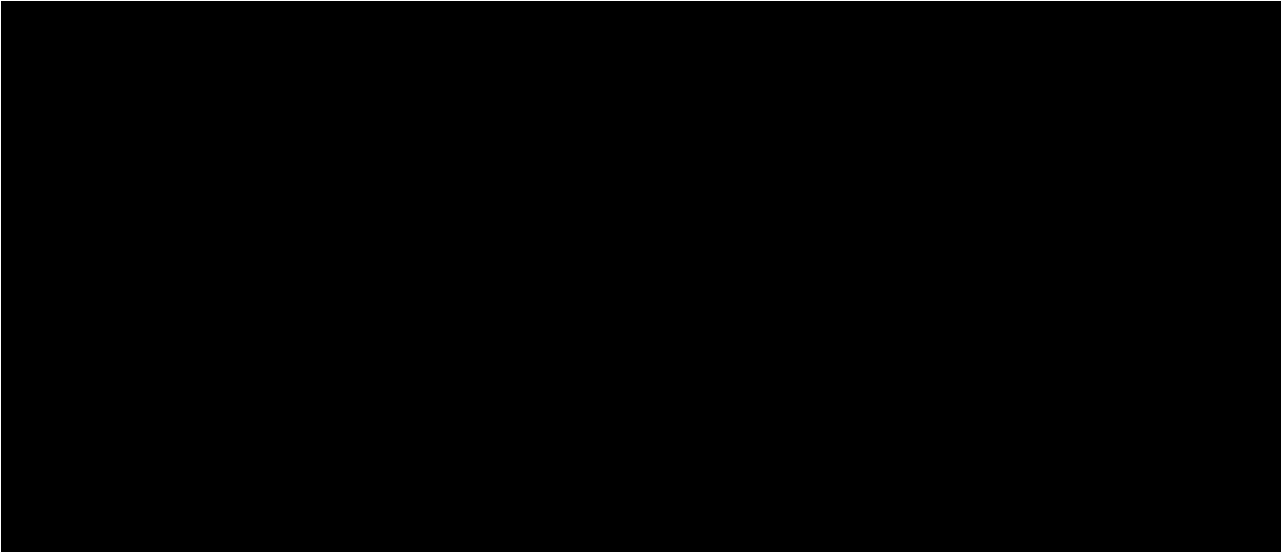
We field teams in the following Scottish age groups – U7 mixed gender, U9 mixed gender, U11 mixed gender, U12 girls, U13 boys, U14 girls, U15 boys, U16 girls and U18 girls. All age groups U12 and below are non-competitive in Scotland.

We brought our girl's teams to Castlebar, Ireland, in February where, in addition to playing the local team, we got to see Mayo against Dublin in the national league, along with 20,000 other fans. We brought the girls to a tournament in London in March, where they won the cup. We also had teams in the Regional North of Britain U9, U13 boys, and U14 girl's tournaments in Glasgow, where we won the U13 boy's cup and the U14 girl's cup and shield. We had the largest number of teams in the North of Britain Community Games from any club in Britain. We sent U7, U9, U11, U12 girls, U13 boys, U14 girls, U15 boys, U16 girls and U18 girls. This tournament has teams from across Northern Britain with over 1000 kids taking part. We won the girl's U14 shield and the girl's U16 cup and boy's U13 shield.



We also hosted teams from Ireland in June and November, St James in June and Raheny in November.

### **St James Visit to Edinburgh**



In addition, we ran our family day sevens in March where we held 7 aside tournaments for our men's, women's, and youth teams in partnership with Broughton Rugby club.

We value the time and effort our players and families give to our club so, in addition, to our annual Christmas party for the kids, which was at timetwisters, we had a parent's appreciation evening where the club provided some finger food and refreshments as a token of our gratitude. Of course, our club is part of our community, so we have supported local litter picks and provided prizes for school fundraisers in the local community. We are always looking to work with other local community groups to add value to the community we serve.

## **Team and Individual Performance Highlights**

### **Youth Level**

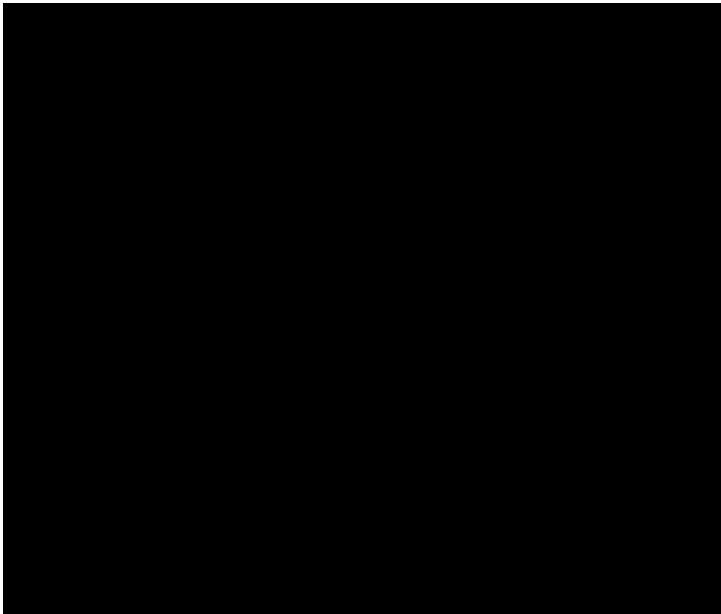
While we do not give out individual awards, we are very conscious of some of our player's great achievements. We provided 21 of the 23 girls who recently travelled to Ireland with the Scotland U15 girls squad and 6 boys on the U15 boys squad who also competed in Feile. This is one of Europe's biggest youth tournaments. However, the thing we are most proud of is the 78% retention rate we have for girls over the past 3 years. The retention rate for boys is 61% over the same period but we are working hard to improve this. However, considering the sport is entirely unknown in Scotland and is underdeveloped nationally, we are incredibly happy with these retention rates. Our recruitment of local children continues to expand and we are delighted to see our girl's U12 squad grow to 43 girls, the most we've ever had.

## **Adult Level**

Our ladies continued their impressive form over 2024 by retaining their North Britain title and winning the British final

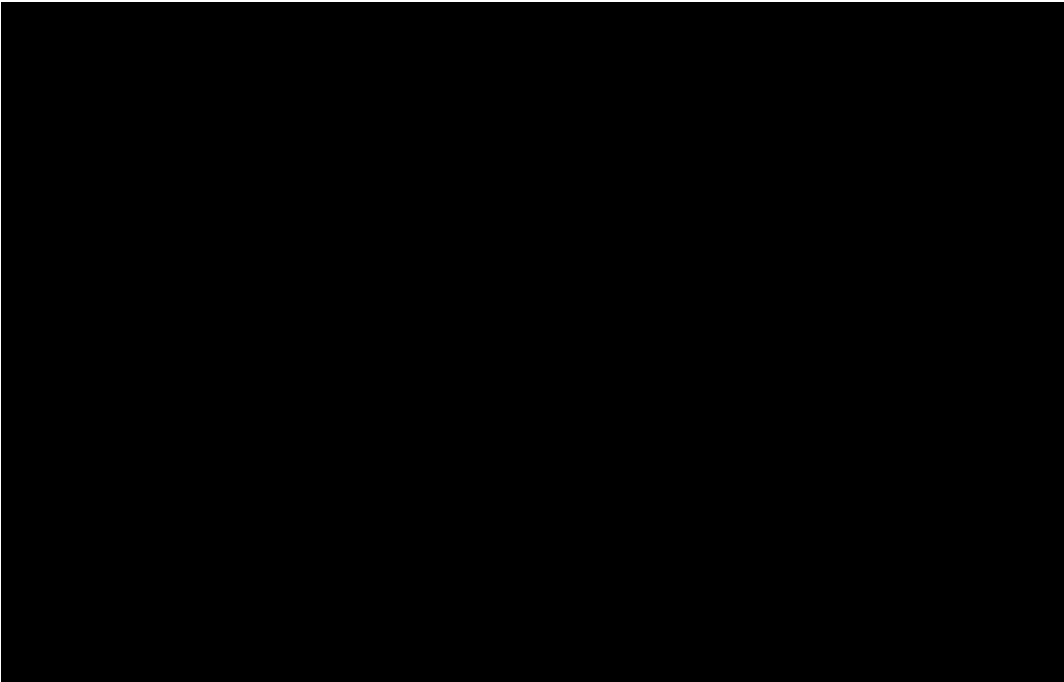
The ladies team has gone from strength to strength over the last three years and our playing numbers has almost doubled to 80 players

The team is setup for a strong and exciting 2025 where they will look to retain their British titles and go one better in their search for an All-Ireland medal



Our men's team retained their Scottish league title in June with a hard-fought win over the British champions Glasgow Gaels

After losing the Scottish Championship final in 2022 & 2023, the men performed excellently to win back the trophy in Glasgow in October to become Scottish champions once again



## **Club Awards & Dinner Dance**

We celebrated our end of year awards at the Place hotel on the Royal Mile Edinburgh in late May

It was a fantastic night for all involved with recognition going to some of our long serving members and players of the year

## **Policies and Decisions (Detail AGM)**

The club held its Annual General Meeting on Thursday 21<sup>st</sup> November at Irish Consulate in Edinburgh. Members were also given the option to join virtually via Teams.

The Chairman's address, secretary's report, treasures report and Club Youth officer report were presented and passed unanimously by members.

The committee agreed that the membership levels for both underage and adult would remain the same for 2024 with an increased focus required on lotto fundraising and sponsorship for the club.

## **Financial Review**

Please see Appendix 1 for the:

- Receipts and payments accounts
- Statement of balances
- Independent examination of accounts

## **Review of the reporting period**

The club's income continued to grow in 2024 through increased membership subscriptions across all age groups with some positive fundraisers throughout the year supporting the teams.

We have seen a significant increase in costs for travel down to England for various tournaments which is putting a strain on the club finances.

There are plans in place for 2025 to identify a club sponsor and to increase fundraising through raffles and fundraising drives.

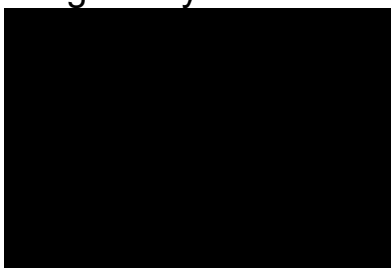
Overall, we ended the year with surplus of £5,556, with the club in a good financial position for 2024 and beyond.

## **Future Plans**

The aim going forward for the club is to build relationships with local clubs in the North Edinburgh region and potentially looking at development grants to upgrade the existing facilities in the Wardie ground.

These plans are at a very early stage but signals the intention the club has for its future.

Signed by Trustees



## **Basis of accounting**

The accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

## **Related party transactions**

No transactions, out with approved expenses (with receipt evidence) were paid to the trustees, or any connected person during the year

## **Independent Examiner**

[REDACTED] was the independent examiner of the accounts, and to the Trustees. [REDACTED] is a qualified ACA accountant practicing in the United Kingdom. His report is attached as Appendix 1.

# DUNEDIN CONNOLLYS GAEIC ATHLETIC CLUB

The following accounts present a true and fair view of Dunedin Connollys Gaelic Athletic Club (GAA)'s financial position as at 31/12/2024.

The accounts are prepared in *receipts and payments* format as the charity's turnover falls below the £250,000 threshold for fully accrued accounts.

The accounts summarises all monies received and paid via the bank and in cash by the charity during its financial year, along with a statement of balances.

It is important to note that the following figures are unaudited and pending external scrutiny

<b>Category</b>	<b>to nearest £</b>
A1 Receipts	37,973
A3 Payments	32,417
<b>Surplus / (deficit) for year</b>	<b>5,556</b>
B3 Other assets	<b>3,000</b>



## DUNEDIN CONNOLLYS GAELIC ATHLETIC CLUB

CS006164



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	January	2023		31	December	2023

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
Grants	2,100	-	-	-	2,100	-
Receipts from fundraising activities	9,002	-	-	-	9,002	-
Gross trading receipts	19,401	-	-	-	19,401	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	8,003	-	-	-	8,003	-
	-	-	-	-	-	-
<b>A1 Sub total</b>	<b>38,506</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,506</b>	<b>-</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
	-	-	-	-	-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>38,506</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,506</b>	<b>-</b>
<b>A3 Payments</b>						
	-	-	-	-	-	-
Gross trading payments	22,498	-	-	-	22,498	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	17,510	-	-	-	17,510	-
	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
	-	-	-	-	-	-
<b>A3 Sub total</b>	<b>40,008</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,008</b>	<b>-</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
	-	-	-	-	-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>40,008</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,008</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>1,503</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,503</b>	<b>-</b>
<b>A5 Transfers to / (from) funds</b>						
	-	-	-	-	-	-
<b>Surplus / (deficit) for year</b>	<b>(1,503)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,503)</b>	<b>-</b>

**Section B Statement of balances**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	-	-	-	-	-	-
	Surplus / (deficit) shown on receipts and payments account	(1,503)	-	-	-	(1,503)	-
	<b>Cash and bank balances at end of year</b>	<b>6,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,400</b>	<b>-</b>
(Agree balances with receipts and payments account(s))		0	-	-	-	0	-

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
<b>B2 Investments</b>	N/A no investments held	N/A		
	N/A	N/A		
	N/A	N/A		
	N/A	N/A		
	N/A	N/A		
		<b>Total</b>		

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
<b>B3 Other assets</b>					
		<b>Total</b>			

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
<b>B4 Liabilities</b>	Pitch Rental (Musselburgh) - Enjoy Leisure	N/A	306	
		N/A		
		N/A		
		N/A		
		N/A		
		<b>Total</b>		<b>306</b>

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
<b>B5 Contingent liabilities</b>	N/A - the charity has no contingent liabilities	0	0	0
		0	0	0
		0	0	0
		<b>Total</b>		

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

**Section C Notes to the Accounts**

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

The funds received comprise of donations, income from fundraising activities, grants, membership fees etc. The purpose of these funds is to provide Edinburgh with an athletic club that caters for those from youth level through to adult level. The funds used provide equipment, pitch facilities, travel etc to those who wish to be involved in Gaelic football in Edinburgh.

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
N/A	N/A		
N/A	N/A		
N/A	N/A		
N/A	N/A		
N/A	N/A		
<b>Total</b>			

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	<b>X</b>
--	----------

**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	<b>X</b>
---	----------

**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

The current bank account operating for the charity was opened in early 2023 due to the signatory for the previous bank account moving away from the Edinburgh (charity base location). Due to difficulties in changing signatory details and significant advantages of opening an account with Royal Bank of Scotland (RBS), a new account was created. Funds were subsequently transferred over throughout the year and the previous bank account is in the process of being closed.

**Additional analysis (1)**

**Analysis of receipts and payments**

**1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
		-	-	-		-
					-	-
					-	-
<b>Total</b>		-	-	-		-
	-	-	-	-	-	-

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Scotmid community grant	2100	-	2100	-
		-		-
		-		-
<b>Total</b>	2100	-	2100	-
	-	-	-	-

**3 Gross receipts from other charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Dinner Dance	3840				4700	-
Dunedin Og	547				547	-
Lotto	8003				2050	-
					-	-
					-	-
<b>Total</b>	12,390	-	-	-	12,390	-
	-	-	-	-	-	-

**4 Payments relating directly to charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Underage membership	1500				1500	-
Summer Camp	550				550	-
Social	896				896	-
Referee	160				160	-
Pitch Maintenance	821				821	-
Pitch fees	1777				1777	-
Men's Travel	4045				4045	-
Ladies Travel	9153				9153	-
					-	-
<b>Total</b>	18,902				18,902	
	-	-	-	-	-	-

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	-
					cross ref error	
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
					cross ref error	
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	-	-	-	-	-	-
					cross ref error	
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
					cross ref error	
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-
					cross ref error	

**Nature and purpose of funds**

The tab is irrelevant as all unrestricted funds are for the same fund.

**Additional analysis (3)**

**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

<b>Nature and purpose of funds</b>	
N/A No restricted funds	

# Independent Examination of Accounts



To Whom It May Concern

13<sup>th</sup> June 2025

## Independent Examiner's Report to the Trustees of Dunedin Connollys Gaelic Athletic Club

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2024 which are separately enclosed.

### *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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply.

I have been requested 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. 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 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
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met.

