

**Independent Examiner's Report to the
Management Committee of the Hampshire Ornithological Society
on the accounts for the year ended 31 December 2007**

I report on the accounts of the Hampshire Ornithological Society for the year ended 31 December 2007 as set out in the annual report.

Respective responsibilities of the Management Committee and the examiner

The charity's management committee is responsible for the preparation of the accounts. The charity's management committee considers 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(3)(a) of the 1993 Act);
- ? to follow the procedures laid down in the General Directions given by the Charity Commissioners (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 report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. That examination included a review of the accounting records kept by the Society 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 further explanations as required. 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

I have been provided with all the further information and explanations which I have required. In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respects 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 to comply with the requirements of the 1993 Act

have not been met; or

(2) that there is any further matter to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

24 February 2008

Shaun Le Picq BA (Hons) CPFA

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