

**Independent Examiner's Report to the  
Management Committee of the Hampshire Ornithological Society  
on the accounts for the year ended 31 December 2008**

I report on the accounts of the Hampshire Ornithological Society for the year ended 31 December 2008 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 Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- ? examine the accounts (under section 43(3)(a) of the Act, as amended);
- ? to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended); and
- ? to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes 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 from the management committee 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 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 charity's management committee have not met the requirements to ensure that:
  - ? proper accounting records are kept (in accordance with section 41 of the Act); and
  - ? accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:**

**14 March 2009**

**Shaun Le Picq** BA (Hons) CPFA  
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