

WILTSHIRE ORNITHOLOGICAL SOCIETY
Registered Charity No. 271033
BALANCE SHEET AS AT 31 DECEMBER 2017

2016		2017
455	Stock of Sweatshirts	0.00
138	Sundry Debtors	138.00
34,738	National Savings Bank	34,901.20
2,700	HSBC - Money Manager	2,700.00
21,164	HSBC - Community Account	19,116.27
59,194		56,855.47
(682)	Less Sundry Creditors	(1,125.00)
58,512	Accumulated Funds per Accounts statement	55,730.47
Fund balances :		
26,294	General	24,948.28
756	Designated	756.53
27,051		25,704.81
31,461	Restricted	30,025.66
58,512		55,730.47

Statement of Funds	Balance at 01.01.17	Grants	Income	Transfers in year	Expenditure	Balance 31.12.17
Restricted Funds						
17,723	17,722.65		277.95	(1,872.00)	0.00	16,128.60
39	39.45		500.00		(520.34)	19.11
1,977	1,977.11		1,715.00		(1,867.39)	1,824.72
2,012	2,011.66	1,500.00			(1,168.95)	2,342.71
9,711	9,710.52		0.00		0.00	9,710.52
31,461	31,461.39	1,500.00	2,492.95	(1,872.00)	(3,556.68)	30,025.66
Designated Funds						
756	756.25		0.28		0.00	756.53
0	0.00			1,872.00	(1,872.00)	0.00
756	756.25	0.00	0.28	1,872.00	(1,872.00)	756.53

Independent Examiner's Report

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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