

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
THE COTSWOLD SHEEP SOCIETY  
IN RESPECT OF THE YEAR ENDED 31 MARCH 2011**

This report on the accounts of the COTSWOLD SHEEP SOCIETY (Registered Charity Number 297488) for the year ended 31 March 2011 which comprise the Trustees' Report, Treasurer's Report, the Statement of Financial Activities, and the Balance Sheet, is in respect of an examination carried out in accordance with section 43 of the Charities Act 1993 (the Act).

**Respective responsibilities of the trustees and the examiner.**

The trustees are responsible for the preparation of the accounts, and consider that an audit is not required for this year (under section 43(2) of the Act) and that an independent examination is required.

It is my responsibility to examine the accounts (under section 43(2) of the Act), follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)9b of the Act), and state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the trust and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure 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 I do not express an audit opinion on the accounts.

**Independent examiner's report**

In connection with my examination, no matter has come to my attention:

- 1 Which gives me reasonable cause to believe that in any material respect the requirements:
  - (a) to keep accounting records in accordance with section 41 of the Act
  - (b) to prepare accounts which accord with those accounting records and to comply with the accounting requirements of the Act.

have not been met

- 2 To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.