INDEPENDENT EXAMINER’S REPORT TO THE TRUSTEES OF THE
SOCIETY FOR MEDIEVAL ARCHAEOLOGY

As the charity’s trustees you are responsible for the preparation of the accounts; you consider that
the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my
responsibility to state, on the basis of procedures specified in the General Directions given by the
Charity Commissioners under section 43(7)(b) of the Act, 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. 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 explanation from you as trustees
concerning any such matters. The procedures undertaken do not provide all the evidence which
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 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 to
   keep accounting recordings in accordance with section 41 of the Act; and to prepare accounts
   which accord with the accounting records and to comply with the accounting requirements of
   the Act have not been met;

or

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

JOHN D. MOORE F.C.C.A
CHARTERED CERTIFIED ACCOUNTANT
24–38 GORDON ST, BELFAST
BT1 2LG
11th October 2004