Bye-Law A
Provisions to enable Members to access the Accounting Records of the Society

1. In order to control its finances, the Society:
   a. Maintains accounting records using computerised accounting systems.
      
      Note: accounting records are defined in the Companies Act 2006, section 386.
   b. Produces regular management accounting reports, using appropriate computerised tools, to aid management decisions and for review and inspection by the Board.
   c. Produces annual statutory accounts in accordance with legal requirements and good business and charity practice. These are then audited and become part of the statutory Annual Report and Accounts which is available to members.

2. Because both the accounting records and the working reports are maintained using computerised methods, inspection is not a simple matter. Notice is required so that access to computer resources and supporting documentation can be arranged and a suitable staff member made available to assist the inspection.

3. The accounting records (see 1a above) shall be open to the inspection of Members of the Society at all reasonable times during normal office hours, subject to the following provisos:
   a. Members wishing to inspect the accounting records must request an appointment to do so, giving at least ten working days notice and indicating the nature of the query. The Society undertakes to make time available at the earliest mutually convenient opportunity.
   b. The Society reserves the right to withhold access to areas of the accounting records that contain confidential information relating to the personal details of Members, Directors, benefactors and employees of the Society.
      
      Note: Details of subscriptions, donations, salaries etc. will be available in aggregated form.
   c. The Society reserves the right to withhold access to areas of the Accounting Records that contain details of grants, legacies and awards in cases where confidentiality is a condition imposed by the giver of such grant, legacy or award.
      
      Note: Detail will be provided to the maximum extent permitted by the conditions of the giver of such grant, legacy or award.
Date approved by the Board: 13 March 2010
Date approved by a General Meeting: 13 November 2010