

## TRUSTEES ANNUAL REPORT YEAR ENDING 31 MARCH 2021

The Trustees of the Huddersfield and District University of the Third Age are pleased to report another relatively successful if somewhat restricted year for 2020/21, due to the continued impact of the pandemic. Membership numbers have been reduced in number to just over 800 due to the uncertainty of classes being able to run, although it is hoped that numbers will return when we are certain that we will be able to run classes again without the restrictions imposed by the pandemic. The total number of classes and activities offered to the membership had to obviously be very much reduced. A decision was taken early in the year by the Committee not to try and run face to face classes but to approach tutors for their views on trying to run their classes using zoom, an online video teleconferencing software programme. A mixed response was received with some tutors readily accepting, some sceptical due to them being unsure as to its capabilities and some declining because their class would not lend itself to be delivered through this format, these were mainly practical subjects. A U3A trustee who was well versed in the use of zoom offered to run a training programme for tutors to allow them to see what the capabilities of zoom were and try to allay any reservations and a number of tutors took up this offer and were able to run a number of their courses over the year which we publicised on our website. Similarly, a number of members were reluctant to use this facility but overall, there were over 20 very successful classes run and they were much appreciated both by the tutors and the members. New classes are continually being introduced to improve members choice and new tutors are being sought and welcomed.

The variation in subjects offered gives members the opportunity to acquire competence over a wide range of differing activities. The balance between classes of an educational nature and those that are more recreational is about equal. The social needs of our members continue to be important and this is reflected in many of the classes delivered. Some classes remain very popular i.e. Bowling, whilst others seem to lose popularity over the years, i.e. Genealogy.

The financial state of the organisation this year is still sound with the membership numbers hopefully holding up next year when we should be able to start offering face to face lessons again, although the cost of venues to hold the classes is going to be much more expensive, notification has already been received from a number of providers that their hire rates will be increasing and so an increase in the class fees is being introduced for 2022. Venue rents continue to be our biggest expense with annual increases being the norm although next year's is likely to be greater due to the changes/improvements being made following the pandemic. All the venues being reviewed to consider whether suitable cheaper alternatives are available, although the town centre venues which are more popular due to transport links, they do tend to be more expensive.

In conclusion and in spite of the challenges that the pandemic has caused and future membership levels being slightly uncertain the Trustees wish to state that, in their opinion, Huddersfield U3A will continue to prosper.

## Huddersfield U3A 2020-21 Accounts

### Income and Expenditure Account

2019/20	<b>Income</b>	2020/21	2019/20	<b>Expenditure</b>	2019/20
£		£	£		£
19,485	Membership Fees	13,140	30,686	Venue Rents (Classes)	0
28,012	Class Fees	4,530	4,349	Office Rent	4,248
567	PAYE Functions	0	1,063	Class Fee Refunds	3,919
103	Exhibition	0	105	Membership Fee Refunds	210
250	Donations	2,351	425	Stationery, etc.	421
-	Sundries	13,987	2,003	Printing/Photocopying	2,126
3,237	Gift Aid	0	1,072	IT Costs	940
281	Carol Service	0	0	Tutors' Special Expenses	0
1,921	Trips	0	3,411	Tutors' Expenses	453
180	Building Society Interest	50	751	Office & Staff Expenses	627
			1,724	Trips	0
			281	Donations	0
			112	Sundries	14,113
			142	Transport for the Disabled	0
			0	Luncheon Clubs	0
			2,204	Postage	2,668
			0	Class Equipment	0
			0	Capital Equipment	0
			431	Insurance	274
			322	Carol Service	0
			883	Tutors' Lunch	0
			0	Bank Charges	0
			631	Telephone	693
			203	PAYE	0
			286	Events	300
			51,084		30,992
54,036		34,058	2,952	Surplus for Year	3,066
0	Deficit for Year	0	54,036		34,058
54,036		34,058	54,036		34,058

### Balance Sheet as at 31 March 2021

Mar 31, 20	Mar 31, 21
£	£
	<b>Assets</b>
36,077	Yorkshire Building Society
19,712	HSBC
502	Stock of Postage Stamps/F Machine
184	Trips/Bank Debits
56,475	69,479
	<b>Liabilities</b>
7,057	Venue Rents - Classes
1,002	Other Staff/Office/IT Expenses
4,410	Membership Fees Received in Ad
754	Class Fees Received in Advance
135	Transport for Disabled/Events
0	Bank Errors
13,358	23,296
43,117	46,183
	<b>Represented by:</b>
40,165	Members' Fund b/f
2,952	Add Surplus for Year
0	Less Deficit for Year
43,117	46,183
	<b>Members' Fund c/f</b>

## **2020/21 U3A ACCOUNTS**

### **1. Examination and Accounting Thresholds**

Part 8 of the Charities Act 2011 defines the accounting requirements for charities. The gross income for 2020/21 is £34k. As this is less than £250k, the accounts can be prepared on a receipts and payments basis. The gross income is greater than £25k but less than £250k which means that the trustees must choose either an independent examination or audit by a registered auditor. In this case, an independent examination has been chosen.

The independent examination has been conducted in accordance with Direction 10 of the independent examination of charity accounts: examiners (CC32)

### **2. Documentation**

All documentation with regard to the independent examination has been stored electronically. A copy of the letter of engagement from the trustees can be found below.

### **3. Understanding the Charity**

The charity's treasurer has explained all aspects of the charity's activities, including its financial procedures.

### **5/6. Comparison With Accounting Records and Analytical Procedures**

Procedures were carried out, as follows:

- Reconciliation of cash book entries to income and expenditure.
- Checking year end bank account balances with prime documents (HSBC bank statements and Yorkshire Building Society passbook).
- Verification of year-end balance sheet and income and expenditure account.
- Comparison of current year accounts with last year's accounts as an aid to the identification of discrepancies or issues.

### **4. Accounting Records**

These were found to be satisfactory.

### **10. Examiner's Report**

A summary examiner's report is attached at Appendix 1.

### **Statutory Duty to Report Certain Matters of Material Significance to the Charity Commission**

No information or evidence has been obtained which gives reasonable cause to believe that the trustees have been involved in deliberate or reckless misconduct.

## Appendix 1

### **Examiner's Report for the 2020/21 Accounts of U3A**

I report on the accounts of the University for the Third Age for the year ended 31 March 2021.

The charity's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the 2011 Act)
- Follow the procedures laid down in the General Directions given by the Charities Commission (under sec 145(5)(b) of the 2011 Act); and
- State whether particular matters have come to my attention.

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of 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 that may be included in the accounts, seeking explanations, where necessary, from trustees. These procedures do not provide all the evidence that would be required in an audit so I do not express an audit opinion on the view given by the accounts.

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 records in accordance with sec 130 of the 2011 Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Alan G Fletcher  
11a Limes Avenue  
Barnsley  
South Yorkshire  
S75 2JB

14 September 2021

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U3A

**INDEPENDENT EXAMINATION OF U3A 2020/21 ACCOUNTS**

I have been asked to conduct an independent examination of the above in accordance with the applicable elements of the Charities Act 2011. Please can you indicate your agreement to this by signing the declaration below.

Yours faithfully

Alan G Fletcher

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I/we, being trustee(s) of U3A, agree that Alan G Fletcher should conduct an independent examination of the 2020/21 accounts.

Name:

Signature:

Name:

Signature:

Date: