

TRUSTEES ANNUAL REPORT YEAR ENDING 31 MARCH 2023

Overall, 2023 has been a rather disappointing year; despite offering and delivering a full schedule of classes, the overall number of members has not returned to pre - pandemic levels. The optimism last year that members were slowly returning, unfortunately has not yet materialised which has also impacted on the annual accounts. People's lifestyles do appear to have changed since the pandemic and it may take a while to recover the membership numbers.

One of the problems facing us is getting the message out to prospective members. A number of methods have been looked at and tried, the local newspaper was a valued and tested source but that is now operated by the UK's largest commercial, national and regional news publisher so has lost its 'local' identity and its circulation numbers have dropped dramatically over the recent years.

A marketing promotion including placing adverts in several publications that are distributed around the catchment areas, a revamped website and some social media technologies have also been used to try and promote the benefits of what the U3A has to offer.

Despite these various methods, membership numbers have stayed very much the same and are still around 200 fewer than pre-pandemic levels.

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 has suffered due to the continuing fall in membership numbers. The accounts for the year show a significant deficit which apart from the lower levels of membership and class fees there have been annual increases in the levels of expenditure, particularly venue rents, with indications that these will increase again in 2024 mainly due to the increased energy costs facing landlords. All the venues are continuously under review to consider whether suitable cheaper alternatives are available, although the town centre venues which are more popular due to transport links do tend to be more expensive.

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

	Income									Expenditure							
	Equivalent Cashbook Postings	2021/22 Adjustments		2022/23 Adjustments		Other Adjustments	JD's adjustments	Total		Cashbook Postings	2021/22 Adjustments		2022/23 Adjustments		Other Adjustments	JD's adjustments	Total
		Add	Less	Less	Add						Add	Less	Add	Less			
		Prepayments Received in 2021/22 (creditor in 2021/22 Balance Sheet)	Accrued Income Made in 2021/22 (debtor in 2021/22 Balance Sheet)	Prepayments Received in 2022/23 (creditor in 2022/23 Balance Sheet)	Accrued Income in 2022/23 (debtor in 2022/23 Balance Sheet)						Prepayments Made in 2021/22 (debtor in 2021/22 Balance Sheet)	Accrued Expenses Made in 2021/22 (creditor in 2021/22 Balance Sheet)	Prepayments Made in 2022/23 (debtor in 2022/23 Balance Sheet)	Accrued Expenses in 2022/23 (creditor in 2022/23 Balance Sheet)			
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£			
Membership Fees	15695.00	7424.00		-8018.00		320.00		15421.00	Venue Rents (Classes)	27322.82		-6418.00		9,749.00	216.00		30869.82
Class Fees	24895.00	1275.00		-1972.00		-292.00		23906.00	Office Rents	4464.00				-216.00			4248.00
Prospectus								0.00	Class Fees Refunds	948.00							948.00
PAYE Talks								0.00	Membership Fees Refunds	132.00							132.00
Exhibition								0.00	Stationery, etc.	544.58							544.58
Bequests								0.00	Printing	2009.06							2009.06
Carol Service						379.86		379.86	Photocopying								0.00
Sundries	2470.50			-400.00		-1747.22		323.28	Tutors' Special Expenses								0.00
Disabled Transport Donations								0.00	Tutors' Expenses	3037.65							3037.65
Luncheon Clubs						1732.22		1732.22	Office & Staff Expenses	824.88							824.88
Payment for bank charges								0.00	Tutors Lunch	578.92							578.92
Building Society Interest						592.72		592.72	Trips	2150.00							2150.00
Donations	301.40					-13.00		288.40	Sundries	323.28							323.28
Gift Aid						7,555.77		7555.77	Transport for the Disabled	39.55							39.55
Trips	2479.86					-379.86		2100.00	Luncheon Clubs								0.00
								0.00	Postage	2377.18						85.00	2462.18
								0.00	Class Equipment								0.00
								0.00	Capital Equipment	106.44							106.44
								0.00	Insurance	414.92							414.92
								0.00	Carol Service	806.00							806.00
								0.00	IT Costs	2923.00							2923.00
								0.00	A & C Exhibition								0.00
								0.00	Telephone	449.70							449.70
								0.00	Marketing/Publicity	851.90							851.90
								0.00	Bank Charges	453.01		-31.40					421.61
								0.00	Donations	826.37							826.37
	45841.76	8699.00	0.00	-10390.00	7,555.77	592.72	0.00	52299.25		51583.26	0.00	-6449.40	0.00	9749.00	0.00	85.00	54967.86

Income	45841.76	8699.00	0.00	-10390.00	7555.77	592.72	0.00	52299.25
Less Expenditure	51583.26	0.00	-6449.40	0.00	9749.00	0.00	85.00	54967.86
Surplus (-), Deficit (+)	97425.02	8699.00	-6449.40	-10390.00	17304.77	592.72	85.00	-2668.61

Income bal per Cash Book	45842
Exp bal per Cash Book	51583

HUDDERSFIELD AND DISTRICT U3A

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31 MARCH 2022

<u>Income</u>		<u>Expenditure</u>	
2021/22	2022/23	2021/22	2022/23
£	£	£	£
15,958 Membership Fees	15421	24,739 Venue Rents (Classes)	30870
18,552 Class Fees	23906	4,448 Office/ Room Rent	4248
0 Luncheon Clubs	1732	1,000 Class Fees Refunds	948
0 Exhibition	0	75 Membership Fees Refunds	132
1,178 Donations	289	545 Stationery, etc.	545
335 Sundries	323	2,382 Printing	2009
174 Building Society Interest	593	903 IT Costs	2923
7,523 Gift Aid	7556	314 Tutors' Special Expenses	0
1,065 Trips	2100	2,644 Tutors' Expenses	3038
218 Carol Service	380	850 Office & Staff Expenses	825
		1,200 Trips	2150
		900 Marketing	852
		190 Sundries	323
		79 Transport for the Disabled	40
		3,157 Postage	2462
		202 Class Equipment	0
		271 Capital Equipment	106
		403 Insurance	415
		573 Carol Service	806
		1,406 Tutors' Lunch	579
		83 Bank Charges	422
		414 Telephone	450
		0 Donations	826
		0 Exhibition	0
<hr/>	<hr/>	<hr/>	<hr/>
45,003	52,300	46,778	54,969
0 Deficit for Year	2,669	-1,775 Surplus for Year	0
<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
45,003	54,969	45,003	54,969

Income and Expenditure Account

	<u>Income</u>		<u>Ex</u>
2021/22		2022/23	2021/22
£		£	£
15,958	Membership Fees	15,421	24,739
18,552	Class Fees	23,906	4,448
0	Luncheon Clubs	1,732	1,000
0	Exhibition	0	75
1,178	Donations	289	545
335	Sundries	323	2,382
7,523	Gift Aid	7,556	903
218	Carol Service	380	314
1,065	Trips	2,100	2,644
174	Building Society Interest	593	850
			1,200
			900
			190
			79
			0
			3,157
			202
			271
			403
			573
			1,406
			83
			414
			0
			0
45,003		52,300	46,778
0	Deficit for Year	2,669	-1,775
45,003		54,969	45,003

Huddersfield U3A

Balance Sheet as at 31 March 2023

31-Mar-22

36,301
22,795
460
0

Assets

Yorkshire Building Society
HSBC
Stock of Postage Stamps/F Machine
HMRC - Gift Aid

59,556

6,418

7,424

1,275

0

31

15,148

44,408

46,183

-1,775

44,408

Liabilities

Venue Rents - Classes

Membership Fees Received in Advance

Class Fees Received in Advance

Ladies Choir grant

Bank Errors

Net Assets

Represented by:

Members' Fund b/f

Add Surplus for Year

Less Deficit for Year

Members' Fund c/f

Huddersfield U3A 2022-23 Accounts

penditure

	2022/23	31-Mar-22
	£	£
Venue Rents (Classes)	30,870	
Office Rent	4,248	36,301
Class Fee Refunds	948	22,795
Membership Fee Refunds	132	460
Stationery, etc.	545	0
Printing/Photocopying	2,009	<u>59,556</u>
IT Costs	2,923	
Tutors' Special Expenses	0	
Tutors' Expenses	3,038	6,418
Office & Staff Expenses	825	7,424
Trips	2,150	1,275
Marketing	852	0
Sundries	323	31
Transport for the Disabled	40	<u>15,148</u>
Luncheon Clubs	0	
Postage	2,462	
Class Equipment	0	
Equipment	106	<u>44,408</u>
Insurance	415	
Carol Service	806	
Tutors' Lunch	579	46,183
Bank Charges	422	
Telephone	450	<u>-1,775</u>
Donations	826	<u>44,408</u>
Events	0	
	<u>54,969</u>	
Surplus for Year	<u>0</u>	
	<u><u>54,969</u></u>	

31-Mar-23

36,894
17,054
375
7,556

61,879

9,750

8,018

1,972

400

0

20,140

41,739

44,408

-2,669

41,739

Balance Sheet as at 31 March 2023

	31-Mar-23
	£
<u>Assets</u>	
Yorkshire Building Society	36,894
HSBC	17,054
Stock of Postage Stamps/Fr Machine	375
HMRC - Gift Aid	7,556
	<u>61,879</u>
<u>Liabilities</u>	
Venue Rents - Classes	9,750
Membership Fees Received in Advance	8,018
Class Fees Received in Advance	1,972
Ladies Choir Grant	400
Bank Errors/charges	0
	<u>20,140</u>
<u>Net Assets</u>	<u>41,739</u>
<u>Represented by:</u>	
Members' Fund b/f	44,408
<u>Add</u> Surplus for Year	
<u>Less</u> Deficit for Year	2,669
Members' Fund c/f	<u>41,739</u>

HUDDERSFIELD AND DISTRICT U3A

BALANCE SHEET AS AT 31 MARCH 2023

31-Mar-22		31-Mar-23
	<u>Assets</u>	
36,301	Yorkshire Building Society	36,894
22,795	HSBC	17,054
460	Stock of Postage Stamps/F Machine	375
<u>0</u>	HMRC - Gift Aid	<u>7,556</u>
<u>59,556</u>		<u>61,879</u>
	<u>Liabilities</u>	
6,418	Venue Rents - Classes	9,750
0	Ladies choir grant	400
7,424	Membership fees received in advance	8,018
1,275	Class Fees Received in Advance	1,972
0	Transport for Disabled/Events	0
31	Bank Errors/charges	<u>0</u>
<u>15,148</u>		<u>20,140</u>
<u>44,408</u>	<u>Net Assets</u>	41,739
	<u>Represented by:</u>	
46,183	Members' Fund b/f	44,408
	<u>Add</u> Surplus for Year	
<u>-1,775</u>	<u>Less</u> Deficit for Year	<u>-2,669</u>
<u>44,408</u>	Members' Fund c/f	<u>41,739</u>
	Difference	0

Adjustments

Income

Membership Fees - Summary batch 89, 30/03/23 membership fees allocated to class fees, £320

Class Fees - Contra to membership fees wrongly allocated plus £28 wrongly allocated to donations batch 90

Carol Service - collection from church (£379.86) wrongly allocated to trips

Sundries - money from closure of luncheon club (£1732-22) plus £15 to donations

Donations - expenses cheques for Tutors not presented & written back, members not taking refunds for ove

B Socy int Update of passbook

Trips - monies from carol service wrongly allocated

Expenditure

Venue rents - a/c no 19 for Hudds Mission for ladies choir

Office Rents - contra to above

Postage - adjustments based on the year end franking machine readings and stock of postage stamps

Opening stock -	460
Closing stock -	<u>375</u>
Used from stock	85

30/03/23

erpaid fees or fes paid where class is subsequently cancelled, plus pure donations. £28 wrongly allocated, s/t

re batch 90 30/03/23, £15 batch 35 18/08/22 wrongly allocated to sundries

Creditors - 2021/22

Inv No.	Details	Amount	Zoom licences	Venue Rents	Tutors Sp Exp's	Class Fee	Office Costs	Staff Exp's	A & C Events	Disabled Transport	Tutors Lunch	Trips	Subs refund	Bank Charges	IT	Stationery	Grant Monies
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
	Friends Meeting House	1,138.50		1,138.50													
	Gledholt Methodist	900.00		900.00													
	Kirkheaton CC	402.00		402.00													
	Kirkburton Hub	162.00		162.00													
	Longwood Mechanics	500.00		500.00													
	Lindley Methodist	373.00		373.00													
	Marsh United Bowling Club	700.00		700.00													
	Meltham Carlisle	120.00		120.00													
	Huddersfield Mission	1,834.20		1,834.20													
	Newsome Scout Hut	600.00		600.00													
	St Phillips CC	2,080.00		2,080.00													
	United Reform Church	940.00		940.00													
	Ladies Choir - One Community grant	400.00															400
		10,149.70		9,749.70										0.00			400
		10,149.70	0.00	9,749.70			0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00	400.00 10,149.70

Fees paid by Bank Credit - March 2023

<u>Credit date</u>			2022/23		
<u>to bank</u>	<u>Member</u>	<u>Amount</u>	<u>Batch No.</u>	<u>credits</u>	<u>B S No.</u>
		<u>£</u>		<u>£</u>	

Amount
entered on
system

£

Amount not
entered

£

Fees paid by bank credit 2022-23

<u>Credit date</u> <u>to bank</u>	<u>Member</u>	<u>Amount</u> £	<u>Batch No.</u>	Amount entered on system £	Amount no entered £
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Treasurers Banking Summaries

Batch no.	Bank t/frs £	Banking Summary
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Date

Cheques
£

Cash
£

B/credits
£

Total
£

Bankings

Banking Summary No.	Date	Subs £	Class Fees £	Trips £
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Donations	Monday	Other	Total
£	Talks	£	£
£	£	£	£

Franking Machine

	<u>£</u>	
Permanent deposit	250.00	
Machine register	<u>160.17</u>	410.17

Expenditure Adjustments

£

£

2022/23 U3A ACCOUNTS

1. Examination and Accounting Thresholds

Part 8 of the Charities Act 2011 defines the accounting requirements for charities. The gross income for 2022/23 is £52k. 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.

Examiner's Report for the 2022/23 Accounts of U3A

I report on the accounts of the University for the Third Age for the year ended 31 March 2023.

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
26 September 2023

11a Limes Avenue
Barnsley
South Yorkshire
S75 2JB

26 September 2023

U3A

INDEPENDENT EXAMINATION OF U3A 2022/23 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

I/we, being trustee(s) of U3A, agree that Alan G Fletcher should conduct an independent examination of the 2022/23 accounts.

Name:

Signature:

Name:

Signature:

Date: