

# TRUSTEES ANNUAL REPORT

YEAR ENDING 31 MARCH 2025

This year was the 40<sup>th</sup> anniversary of the inception of the Huddersfield & District U3A, a trailblazer at the time and overall it has been a rather challenging year; despite offering and successfully delivering a full schedule of classes.

There has been a co-ordinated programme to reach out to the residents of Huddersfield and its surrounding areas to try and attract new members but with only a small degree of success. Overall the number of members has stayed relatively similar which are still about one third down on pre-pandemic levels. People's lifestyles do appear to have changed since the that time.

One of the problems facing us is getting the message out to potential members. A number of methods have been looked at and tried, the local newspaper was a valued and tested source but that has lost its 'local' identity and its circulation numbers have dropped dramatically over the recent years. It is felt that word of mouth is probably the best method to increasing numbers and current members are encouraged to spread the word and encourage relatives/friends to join.

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

Consideration is currently being given to joining the National U3A with a view to increasing membership numbers and utilising any additional benefits that could accrue.

New classes are continually being introduced to improve members choice and new tutors are being sought and welcomed. Currently the U3A has some seventy volunteer tutors who deliver the annual programme of classes for which the Trustees are very grateful.

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 has suffered again this year 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 increases in most of the levels of expenditure, particularly venue rents, with indications that these will increase again in 2025 mainly due to the continuing increases in 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 knock-on challenges that the pandemic has caused, the current economic climate and future membership levels being slightly uncertain the Trustees will continue to promote the benefits of the U3A and wish to state that in their opinion the Huddersfield & District U3A will continue to prosper.



## **2024/25 U3A ACCOUNTS**

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

Part 8 of the Charities Act 2011 defines the accounting requirements for charities. The gross income for 2024/25 is £57k. 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 2024/25 Accounts of U3A**

I report on the accounts of the University for the Third Age for the year ended 31 March 2025.

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  
28 August 2025

11a Limes Avenue  
Barnsley  
South Yorkshire  
S75 2JB

28 August 2025

U3A

**INDEPENDENT EXAMINATION OF U3A 2024/25 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 2024/25 accounts.

Name:

Signature:

Name:

Signature:

Date: