



## Trustees' Annual Report for the period

From 1 January 2021 To 31 December 2021

Charity name: Sheffield University of the Third Age

Charity registration number: 703147

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The advancement of education, and in particular the education of older people and those who are retired from full time work, by all means, including associated activities conducive to learning and personal development, in Sheffield and its surrounding locality
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The above persons are provided with the tools and guidance to engage in activities conducive to the above including through self-help special interest groups.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have regard to the guidance issued by the Charity Commission on public benefit

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	Sheffield U3A relies heavily on up to 80 volunteers carrying out many valuable support activities – membership, IT, administration, plus 180 volunteer Interest Group Coordinators. Without all of these the Charity would cease to function.

Other		
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## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Sheffield U3A is a charity that continues to uphold the principles of the Third Age Trust. That is, in the main, to advance education, health and wellbeing to people not in gainful fulltime employment and who have reached their Third Age. We achieve this by supporting our members and facilitating like-minded members to form autonomous self-help groups to participate in their chosen activity.</p> <p>Sheffield U3A's membership was c. 2800 compared with record numbers of c.3400 in 2019, pre-Covid. There are currently 180 groups, with new groups being advertised to members through our website and internal publications.</p> <p>Communication with members is of paramount importance and we have enhanced our monthly electronic newsletter. In addition, the regular magazine in paper and electronic form, Website, emails continue to do an excellent job. The monthly drop-ins, New members, Coordinator meetings were not held due to Covid restrictions. Weekly lectures were provided on Zoom and were very popular.</p> <p>Our Website enables up-to-the-minute news to be posted. All groups can have their own page with news and messages for its members. The Web site is now accessible via <a href="http://www.su3a.org.uk">www.su3a.org.uk</a>.</p> <p>Subject to lockdown restrictions, a meeting room is available to groups in the Victoria Methodist Hall, Chapel Walk in the centre of the Sheffield. The room seats 18 and tea and coffee facilities. The cost remains at £10 per morning or afternoon session.</p> <p>Our Drop-in monthly sessions resumed near the end of the year. Apart from the opportunity for a tea/coffee and biscuit they provide a meeting facility for new groups to develop and an opportunity for members to raise any matters. There is also a PC and mobile clinic.</p> <p>As reported in recent years, we have continued to develop closer working relationships with the</p>

		<p>Sheffield Universities and our members help with their research programs. The Shared Learning project has provided opportunities for our members to become involved in local and national projects.</p> <p>Sheffield U3A continues to thrive and provide the structure to enable varied activities for the wellbeing of members.</p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Trustees consider that the financial position continues to be sound. Total income was £53,314 including £18,431 restricted income. Total expenses were £34,574 including £8,500 restricted expenses Net Income was £18,740 including £9,931 restricted. Total Net Assets were £60,566 including £9,931 restricted net assets.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trustees seek to hold sufficient reserves to fund a minimum of six months expenses
Amount of reserves held	Para 1.22	Reserves are currently in excess of six months expenses and the Trustees have kept members' subscriptions at a reduced rate in order to lower reserves and provide good value for money, and to entice back members lost due to lockdown and curtailment of regular activities.
Reasons for holding zero reserves	Para 1.22	Not Applicable
Details of fund materially in deficit	Para 1.24	Not Applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The trustees consider that Sheffield U3A is a going concern

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Most funding comes from Member annual subscriptions, supplemented by Gift Aid.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Not applicable
A description of the principal risks facing the charity	Para 1.46	Due to Covid restrictions on members meeting the principal risks relate to the restricted ability to recruit volunteers to manage the many interest groups and to provide administrative support to the Executive Committee. The lack of volunteers also affects the ability to recruit new committee members.
Other		



## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust Deed
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election by members

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity works within a framework laid down by the National U3A charity and pays membership fees for all members to be also members of the national movement.
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Sheffield University of the Third Age
Other name the charity uses	Sheffield U3A
Registered charity number	703147
Charity's principal address	27 Burlington Grove Sheffield S17 3PH

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	B. Cave	Chair	Retired 13 July 2021	Members – for all trustees
2	J. Graaf		Retired 13 July 2021	
3	C. Jones	Treasurer	Retired 13 July 2021	
4	A. Harvey	Secretary		
5	C. Jordan			
6	M. Cave			
7	P. Bartlett			
8	P. Long	Chair	Appointed Chair 13 <sup>th</sup> July 2021	
9	JTL Baker	Treasurer	Appointed 13 July 2021	
10	M. Bower		Retired 13 July 2021	
11	B. Lowe		Retired 13 July 2021	
12	J. Powell Wiffen		Appointed 13 July 2021	
13	C. Chiba		Appointed 13 July 2021	
14	E. Burtoft			
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		
<b>None</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	
<b>None</b>		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not Applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not Applicable

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

**Not Applicable**

## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	John T.L. Baker	Philip E. Long
<b>Position (eg Secretary, Chair, etc)</b>	Treasurer	Chair
<b>Date</b>		



Sheffield University of the Third Age			Charity No (if any)	703147
<b>Annual accounts for the period</b>				
Period start date	<b>Jan 1, 21</b>	<b>To</b>	Period end date	Dec 31, 21

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	20	-	-	20	-
Charitable activities	S02	33,329	18,431	-	51,760	39,342
Other trading activities	S03	-	-	-	-	-
Investments	S04	34	-	-	34	140
Separate material item of income	S05	1,500	-	-	1,500	297
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>34,883</b>	<b>18,431</b>	<b>-</b>	<b>53,314</b>	<b>39,779</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	4,229	-	-	4,229	3,857
Charitable activities	S09	20,015	8,500	-	28,515	25,040
Separate material item of expense	S10	1,830	-	-	1,830	2,250
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>26,074</b>	<b>8,500</b>	<b>-</b>	<b>34,574</b>	<b>31,147</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	8,809	9,931	-	18,740	8,632
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	S15	<b>8,809</b>	<b>9,931</b>	<b>-</b>	<b>18,740</b>	<b>8,632</b>
<b>Transfers between funds</b>	S16	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>8,809</b>	<b>9,931</b>	<b>-</b>	<b>18,740</b>	<b>8,632</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	41,827	-	-	41,827	33,195
<b>Total funds carried forward</b>	S22	<b>50,636</b>	<b>9,931</b>	<b>-</b>	<b>60,567</b>	<b>41,827</b>

# Section B

# Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds
			£	£	£
			F01	F02	F03
<b>Fixed assets</b>					
Intangible assets	(Note 15)	B01	-	-	-
Tangible assets	(Note 14)	B02	282	-	-
Heritage assets	(Note 16)	B03	-	-	-
Investments	(Note 17)	B04	-	-	-
<b>Total fixed assets</b>		B05	282	-	-
<b>Current assets</b>					
Stocks	(Note 18)	B06	-	-	-
Debtors	(Note 19)	B07	11,603	-	-
Investments	(Note 17.4)	B08	55,181	9,931	-
Cash at bank and in hand	(Note 24)	B09	8,880	-	-
<b>Total current assets</b>		B10	75,664	9,931	-
<b>Creditors: amounts falling due within one year</b>					
	(Note 20)	B11	25,310	-	-
<b>Net current assets/(liabilities)</b>		B12	50,354	9,931	-
<b>Total assets less current liabilities</b>		B13	50,636	9,931	-
<b>Creditors: amounts falling due after one year</b>					
	(Note 20)	B14	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-
<b>Total net assets or liabilities</b>		B16	50,636	9,931	-
<b>Funds of the Charity</b>					
Endowment funds	(Note 27)	B17	-		
Restricted income funds	(Note 27)	B18		9,931	
Unrestricted funds		B19	50,636		-
Revaluation reserve		B20			
<b>Total funds</b>		B21	50,636	9,931	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print I
	PEL
	JTLI





Total this year £ F04	Total last year £ F05
-	-
282	564
-	-
-	-
282	564

-	-
11,603	6,029
65,112	27,973
8,880	27,882
85,595	61,884

25,310	20,621
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60,285	41,263
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60,567	41,827
--------	--------

-	-
-	-

60,567	41,827
--------	--------

-	-
9,931	-
50,636	41,827
-	-
60,567	41,827

Name	Date of approval dd/mm/yyyy
_ong	
3aker	

**Section C Notes to the accounts**

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
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 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\*-Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;	<b>Not applicable</b>
Disclosure of any uncertainties that make the going concern assumption doubtful;	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input checked="" type="checkbox"/>	*-Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of the change in accounting policy;</b>	
<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	
<b>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</b>	

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input type="checkbox"/>	i.e. no changes have occurred
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of any changes;</b>	
<b>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</b>	
<b>(iii) where practicable, the effect of the change in one or more future periods.</b>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input type="checkbox"/>	*-Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of the prior period error;</b>	
<b>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</b>	
<b>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</b>	

**Section C**

**Note 2**

**Accounting policies**

*Please complete this note when first reporting under FRS2102. presented, if all are applicable.*

**2.1 RECONCILIATION WITH PREVIOUS GAAP PRACTICE**

**Please provide a description of the nature of each change in accounting policy**

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**Reconciliation of funds per previous GAAP to funds determined**

	<b>Start of period</b>	<b>End of period</b>
	<b>£</b>	<b>£</b>
<b>Fund balances as previously stated</b>		
<b>Adjustments:</b>		

**Fund balance as restated** \_\_\_\_\_

**Reconciliation of net income/(net expenditure) per previous period**

	<b>End of period</b>
	<b>£</b>
<b>Net income/(expenditure) as previously stated</b>	
<b>Adjustments:</b>	

**Previous period net income/(expenditure) as restated** \_\_\_\_\_

## Notes to the accounts

*Section 35 of FRS102, requires 3 reconciliations to be*

### **GENERALLY ACCEPTED ACCOUNTING**

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*etermined under FRS 102*

*ous GAAP to net income/(net expenditure) under FRS*

## Note 2

## Accounting policies

**2.2 INCOME**

*This standard list of accounting policies has been applied but if a different or additional policy has been adopted then this is*

<b>Recognition of income</b>	<p>These are included in the Stat</p> <ul style="list-style-type: none"> <li>• the charity becomes ent</li> <li>• it is more likely than not</li> <li>• the monetary value can</li> </ul>
<b>Offsetting</b>	<p>There has been no offsetting ( permitted by the FRS 102 SOF</p>
<b>Grants and donations</b>	<p>Grants and donations are only criteria are met (5.10 to 5.12</p>
<b>Legacies</b>	<p>In the case of performance re that the charity has provided only occurs when the perform</p> <p>Legacies are included in the S grant of probate, the executor estate and any conditions att: charity or have been met.</p>
<b>Government grants</b>	<p>The charity has received gove</p>
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included Any Gift Aid amount recovere treated as an addition to the s terms of the appeal have spe</p>
<b>Contractual income and performance related grants</b>	<p>This is only included in the So services or met the performar</p>
<b>Donated goods</b>	<p>Donated goods are measured (exchanged) unless impractica</p> <p>The cost of any stock of good: the fair value of those gifts at receipt. In the reporting peric as an expense at the carrying</p> <p>Donated goods for resale are expected proceeds from sale from other trading activities' v sheet. On its sale the value o activities' and the proceeds fr activities'.</p> <p>Goods donated for on-going u and included in the SoFA as in</p>

	Gifts in kind for use by the charity when receivable.
<b>Donated services and facilities</b>	Donated services and facilities the gift to the charity provider  Donated services and facilities with an equivalent amount recorded in the SOFA.
<b>Support costs</b>	The charity has incurred expenditure
<b>Volunteer help</b>	The value of any voluntary help in the trustees' annual report.
<b>Income from interest, royalties and dividends</b>	This is included in the accounts if it can be measured reliably.
<b>Income from membership subscriptions</b>	Membership subscriptions recorded in the SOFA.  Legacies.  Membership subscriptions where benefits are recognised as income from charitable activities.
<b>Settlement of insurance claims</b>	Insurance claims are only included if the criteria are met (5.10 to 5.12 in the SoFA).
<b>Investment gains and losses</b>	This includes any realised or unrealised gain or loss resulting from investments in the year.
<b>2.3 EXPENDITURE AND LIABILITIES</b>	
<b>Liability recognition</b>	Liabilities are recognised where there is a constructive obligation commensurate with the risk that the obligation can be measured reliably.
<b>Governance and support costs</b>	Support costs have been allocated to the SOFA. Governance costs comprise all costs incurred in compliance with regulation and the SOFA.  Support costs include central categories on a basis consistent with the SOFA, such as floor areas, or per capita, staff costs.
<b>Grants with performance conditions</b>	Where the charity gives a grant on condition that the service or output to be provided is achieved, the recipient of the grant has provided the service or output.
<b>Grants payable without performance conditions</b>	Where there are no conditions attached to the grant, the charity realistically avoid the commitment to pay the grant is recognised.
<b>Redundancy cost</b>	The charity made no redundancy payments.

<b>Deferred income</b>	No material item of deferred i
<b>Creditors</b>	The charity has creditors whic discounts
<b>Provisions for liabilities</b>	A liability is measured on recc measured at the best estimat reporting date
<b>Basic financial instruments</b>	The charity accounts for basic paragraph 11.7 FRS102 SORP. 11.19, FRS102 SORP.
<b>2.4 ASSETS</b>	
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they c  They are valued at cost.  The depreciation rates and m
<b>Intangible fixed assets</b>	The charity has intangible fixe physical substance but are ide or legal rights. The amortisat  They are valued at cost.
<b>Heritage assets</b>	The charity has heritage asse scientific, technological, geop maintained principally for the rates and methods used as di  They are valued at cost.
<b>Investments</b>	Fixed asset investments in qu valued at initially at cost and end. The same treatment is a measured reliably in which ca  Investments held for resale or maturity date of less than 1 y
<b>Stocks and work in progress</b>	Stocks held for sale as part of realisable value.  Goods or services provided as based on the service potentia  Work in progress is valued at
<b>Debtors</b>	Debtors (including trade debt settlement amount after any 1 they are measured at the casl
<b>Current asset</b>	The charity has has investmei equivalents with a maturity d

**Current asset  
investments**

equivalents with a maturity of  
equivalents with a maturity of  
to meet short term cash comr

They are valued at fair value e

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

Groups affiliated to the cha  
not themselves undertake  
( FRS 102 ) the accounts of

by the charity except for those ticked "No" or "N/a". Where a detail is provided, it is detailed in the box below.

Statement of Financial Activities (SoFA) when:

entitled to the resources;

that the trustees will receive the resources; and

can be measured with sufficient reliability.

Yes	No	N/a
✓	+	+

Statement of Assets and Liabilities, or income and expenses, unless required or otherwise by the SORP or FRS 102.

Yes	No	N/a
✓	+	+

Statement of Financial Activities (SoFA) when the general income recognition criteria are met (FRS102 SORP).

Yes	No	N/a
✓	+	+

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity to meet the conditions of the grant (5.16 FRS 102 SORP).

Yes	No	N/a
+	+	✓

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity to meet the conditions of the grant (5.16 FRS 102 SORP).

Yes	No	N/a
+	+	✓

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity to meet the conditions of the grant (5.16 FRS 102 SORP).

Yes	No	N/a
+	✓	+

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity to meet the conditions of the grant (5.16 FRS 102 SORP).

Yes	No	N/a
✓	+	+

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity to meet the conditions of the grant (5.16 FRS 102 SORP).

Yes	No	N/a
+	+	✓

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity to meet the conditions of the grant (5.16 FRS 102 SORP).

Yes	No	N/a
+	+	✓

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity to meet the conditions of the grant (5.16 FRS 102 SORP).

Yes	No	N/a
+	+	✓

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity to meet the conditions of the grant (5.16 FRS 102 SORP).

Yes	No	N/a
+	+	✓

Statement of Financial Activities (SoFA) when receipt is probable, that is, when there has been sufficient evidence established that there are sufficient assets in the charity to meet the conditions of the grant (5.16 FRS 102 SORP).

Yes	No	N/a
+	+	✓

arity are included in the SoFA as income from donations

Yes	No	N/a
+	+	✓

s are included in the SOFA when received at the value of  
d the value of the gift can be measured reliably.

Yes	No	N/a
+	+	✓

s that are consumed immediately are recognised as income  
cognised as an expense under the appropriate heading in

Yes	No	N/a
+	+	✓

nditure on support costs.

Yes	No	N/a
+	✓	+

ltp received is not included in the accounts but is described

Yes	No	N/a
✓	+	+

ts when receipt is probable and the amount receivable can

Yes	No	N/a
✓	+	+

ceived in the nature of a gift are recognised in Donations and

Yes	No	N/a
✓	+	+

ich gives a member the right to buy services or other  
ome earned from the provision of goods and services as  
ies.

Yes	No	N/a
+	+	✓

uded in the SoFA when the general income recognition  
FRS102 SORP) and are included as an item of other income

Yes	No	N/a
+	+	✓

unrealised gains or losses on the sale of investments and  
1 revaluing investments to market value at the end of the

Yes	No	N/a
+	+	✓

re it is more likely than not that there is a legal or  
itting the charity to pay out resources and the amount of  
ad with reasonable certainty.

Yes	No	N/a
✓	+	+

ated between governance costs and other support.  
ll costs involving public accountability of the charity and its  
id good practice.

Yes	No	N/a
+	+	✓

functions and have been allocated to activity cost  
:nt with the use of resources, eg allocating property costs by  
f costs by the time spent and other costs by their usage.

Yes	No	N/a
+	+	✓

nt with conditions for its payment being a specific level of  
ed, such grants are only recognised in the SoFA once the  
ided the specified service or output.

Yes	No	N/a
+	+	✓

s attaching to the grant that enables the donor charity to  
ment, a liability for the full funding obligation must be

Yes	No	N/a
+	+	✓

ncy payments during the reporting period.

Yes	No	N/a
+	+	✓

Income has been included in the accounts.

Yes	No	N/a
+	+	✓

Which are measured at settlement amounts less any trade

Yes	No	N/a
✓	+	+

Recognition at its historical cost and then subsequently  
the amount required to settle the obligation at the

Yes	No	N/a
+	+	✓

Financial instruments on initial recognition as per  
Subsequent measurement is as per paragraphs 11.17 to

Yes	No	N/a
+	+	✓

Can be used for more than one year, and cost at least

Yes	No	N/a
✓	+	+

Methods used are disclosed in note 9.2.

Identifiable assets, that is, non-monetary assets that do not have  
market rates and methods used are disclosed in note 9.5

Yes	No	N/a
+	✓	+

Yes	No	N/a
+	+	✓

Assets, that is, non-monetary assets with historic, artistic,  
cultural or environmental qualities that are held and  
their contribution to knowledge and culture. The depreciation  
method used is disclosed in note 9.6.1.4.

Yes	No	N/a
+	✓	+

Yes	No	N/a
+	+	✓

Unlisted shares, traded bonds and similar investments are  
measured subsequently at fair value (their market value) at the year  
end. For unlisted investments unless fair value cannot be  
determined it is measured at cost less impairment.

Yes	No	N/a
✓	+	+

Investments pending their sale and cash and cash equivalents with a  
maturity of less than one year are treated as current asset investments

Yes	No	N/a
✓	+	+

Non-charitable trade receivables are measured at the lower of cost or net

Yes	No	N/a
+	+	✓

Inventory items which are part of a charitable activity are measured at net realisable value  
less impairment provided by items of stock.

Yes	No	N/a
+	+	✓

Contract assets are measured at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
+	+	✓

Trade receivables (including trade discounts or amount advanced by the charity. Subsequently,  
cash or other consideration expected to be received.

Yes	No	N/a
✓	+	+

Current assets which it holds for resale or pending their sale and cash and cash  
equivalents with a maturity of less than one year. These include cash on deposit and cash

Yes	No	N/a
-----	----	-----

✓	+	+
---	---	---

except where they qualify as basic financial instruments.

Yes	No	N/a
+	+	✓

Charity are special interest groups which are not controlled by the charity and which do not carry out charitable or fundraising activities for the charity. Consistent with Para 25.7 of SORP these special interest groups are not included in these accounts.

## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds
<b>Analysis</b>				
<b>Donations and legacies:</b>	Donations and gifts	20	9,931	-
	Gift Aid	-	-	-
	Legacies	-	-	-
	General grants provided by government/other charities	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-
	Donated goods, facilities and services	-	-	-
	Other	-	-	-
	<b>Total</b>	20	9,931	-
<b>Charitable activities:</b>	Subscriptions & Gift Aid	33,329	-	-
	Fundraising - Garden Shelter	-	8,500	-
		-	-	-
	Other	-	-	-
	<b>Total</b>	33,329	8,500	-
<b>Other trading activities:</b>		-	-	-
		-	-	-
		-	-	-
	Other	-	-	-
	<b>Total</b>	-	-	-
<b>Income from investments:</b>	Interest income	34	-	-
	Dividend income	-	-	-
	Rental and leasing income	-	-	-
	Other	-	-	-
	<b>Total</b>	34	-	-
<b>Separate material item of income:</b>	Hire of room to groups	-	-	-
	Incentive payment - NatWest Bank	1,500	-	-
		-	-	-
		-	-	-
	<b>Total</b>	1,500	-	-
<b>Other:</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Other	-	-	-
	<b>Total</b>	-	-	-
<b>TOTAL INCOME</b>		34,883	18,431	-

Other information:

**All income in the prior year was unrestricted except for:  
(please provide description and amounts)**

--

**Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.**

--

**Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.**

--

**Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)**

--

**(cont)**

**Total funds    Prior year**  
**£                    £**

9,951	-
-	-
-	-
-	-
-	-
-	-
-	-
9,951	-

33,329	39,342
8,500	-
-	-
-	-
41,829	39,342

-	-
-	-
-	-
-	-
-	-

34	140
-	-
-	-
-	-
34	140

-	297
1,500	-
-	-
-	-
1,500	297

-	-
-	-
-	-
-	-
-	-
-	-

53,314	39,779
--------	--------

--

--

--

--

**Note 4**

**Analysis of receipts of government grants**

	<b>Description</b>
<b>Government grant 1</b>	
<b>Government grant 2</b>	
<b>Government grant 3</b>	
<b>Other</b>	

	<b>Description</b>
<b>Government grant 1</b>	
<b>Government grant 2</b>	
<b>Government grant 3</b>	
<b>Other</b>	

**This year**

<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>
--

**This year**

<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>
---

**(cont)**

**This year  
£**

	-
	-
	-
	-
<b>Total</b>	-

**Last year  
£**

	-
	-
	-
	-
<b>Total</b>	-

**Last year**

--

**Last year**

--

**Note 5****Donated goods, facilities and services**

**Seconded staff**  
**Use of property**  
**Other**

**This year**

**Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.**

--

**Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.**

--

**Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.**

--

**(cont)**

**This year  
£**

**Last year  
£**

-	-
-	-
-	-
-	-

**Last year**

--

--

--

## Note 6

## Analysis of expenditure

This year

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Expenditure on raising funds:</b>				
Incurring seeking donations	-	-	-	-
Incurring seeking legacies	-	-	-	-
Incurring seeking grants	-	-	-	-
Operating membership schemes and social lotteries	4,229	-	-	4,229
Staging fundraising events	-	-	-	-
Fundraising agents	-	-	-	-
Operating charity shops	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-
Database development costs	-	-	-	-
Other trading activities	-	-	-	-
Investment management costs:	-	-	-	-
Portfolio management costs	-	-	-	-
Cost of obtaining investment advice	-	-	-	-
Investment administration costs	-	-	-	-
Intellectual property licencing costs	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-
	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>4,229</b>	<b>-</b>	<b>-</b>	<b>4,229</b>
<b>Expenditure on charitable activities:</b>				
Member related	20,015	-	-	20,015
Expenditure - Garden Shelter	-	8,500	-	8,500
	-	-	-	-
	-	-	-	-

<b>Total expenditure on charitable activities</b>	20,015	8,500	-	28,515
---	--------	-------	---	--------

**Separate material item of expense**

Cost of providing room to members	1,830	-	-	1,830
	-	-	-	-
	-	-	-	-
<b>Total</b>	1,830	-	-	1,830

**Other**

	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-
<b>TOTAL EXPENDITURE</b>	26,074	8,500	-	34,574

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	This year			Total this year
	Activities undertaken directly	Grant funding of activities	Support Costs	
	£	£	£	
Activity 1	-	-	-	-
Activity 2	-	-	-	-
Other	-	-	-	-
<b>Total</b>	-	-	-	-



25,040	-	-	25,040
--------	---	---	--------

2,250	-	-	2,250
-	-	-	-
-	-	-	-
2,250	-	-	2,250

-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
31,147	-	-	31,147

Last year			
Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
£	£	£	£
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

**Section C****Notes to the accounts****Note 7                      Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period*

	<b>Description</b>
<b>Extraordinary item 1</b>	<div style="border: 1px solid black; height: 50px;"></div>
<b>Extraordinary item 2</b>	<div style="border: 1px solid black; height: 50px;"></div>
<b>Extraordinary item 3</b>	<div style="border: 1px solid black; height: 50px;"></div>
<b>Extraordinary item 4</b>	<div style="border: 1px solid black; height: 50px;"></div>
<b>Total extrordinary items</b>	<div style="border: 1px solid black; height: 50px;"></div>

**(c)**

.

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
-	-
-	-
-	-
-	-
-	-



**Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

**This year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3
	£	£	£	£
Governance	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Other	-	-	-	-
<b>Total</b>	-	-	-	-

**Last year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3
	£	£	£	£
Governance	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Other	-	-	-	-
<b>Total</b>	-	-	-	-

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*



<b>Grand total</b>	<b>Basis of allocation</b>
<b>£</b>	<b>(Describe method)</b>
-	
-	
-	
-	
-	
-	

<b>Grand total</b>	<b>Basis of allocation</b>
<b>£</b>	<b>(Describe method)</b>
-	
-	
-	
-	
-	
-	

--





<b>This year £</b>	<b>Last year £</b>
350	375
-	-
-	-
-	-

**Note 11**                      **Paid employees**

*Please complete this note if the charity has any employees.*

**11.1 Staff Costs**

	<b>This year £</b>
Salaries and wages	-
Social security costs	-
Pension costs (defined contribution scheme)	-
Other employee benefits	-
<b>Total staff costs</b>	<b>-</b>

**This year:**

**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**

--

**Last year:**

**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**

--

*Please give details of the number of employees whose total employee benefits (excluding pension costs) fell within each band of £10,000 from £60,000 upwards. If there are transactions, please enter 'true' in the box provided.*

**No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000**

--

<b>Band</b>	<b>Number of This year</b>
£60,000 to £69,999	-
£70,000 to £79,999	-
£80,000 to £89,999	-
£90,000 to £99,999	-
£100,000 to £109,999	-

**Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.**

<b>This year £</b>
-

**11.2 Average head count in the year**

**The parts of the charity in which the employees work**

	<b>This year Number</b>
Fundraising	-
Charitable Activities	-
Governance	-
Other	-
<b>Total</b>	-

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

**Please explain the nature of the payment**

<b>This year</b>	
<b>Last year</b>	

**Please state the legal authority or reason for making the payment**

<b>This year</b>	
<b>Last year</b>	

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

<b>This year £</b>
-

**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

	<b>This year</b>
<b>Total amount of payment</b>	<b>£</b> -

**The nature of the payment (cash, asset etc.)**

	<b>This year</b>
<b>The extent of redundancy funding at the balance sheet date</b>	<b>£</b> -

**Please state the accounting policy for any redundancy or termination payments**

**(cont)**

Last year £	
	-
	-
	-
	-
	-

--

--

***including employer  
no such***

--

<b>employees</b>	
Last year	
	-
	-
	-
	-
	-
	-

Last year	
£	
	-

<b>Last year Number</b>	
	-
	-
	-
	-
	-



<b>Last year £</b>	
	-

<b>Last year</b>
<b>£</b> -

--

<b>Last year</b>
<b>£</b> -

--

**Note 12 Defined contribution pension scheme or defined benefit scheme or a defined contribution scheme.**

**12.1 Please complete this note if a defined contribution pension scheme is operated.**

	<b>This year</b>
	<b>£</b>
<b>Amount of contributions recognised in the SOFA as an expense</b>	-

**Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.**

**12.2 Please complete this section where the charity participates in a defined benefit pension scheme to ascertain its share of the underlying assets and liabilities.**

**Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.**

**Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different**

**12.3 Please complete this section where the charity participates in a multi-employer defined contribution plan that is accounted for as a defined contribution plan.**

**Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details**

**Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details**

--

**(cont)**

eme accounted for as

Last year
£
-

--

*ension plan but is unable*


*ined benefit pension*

--





***Other unanalysed grants***

**TOTAL GRANTS PAID**

**Last year:**

**13.3 Analysis of grants paid (included in cost of charitable activities)**

<b>Analysis</b>	<b>Grants to institutions</b>	<b>Grants to individuals</b>
Activity or project 1	-	-
Activity or project 2	-	-
Activity or project 3	-	-
Activity or project 4	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*Please enter "Nil" if the charity does not identify and/or allocate support costs*

**13.4 Grants made to institutions**

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.*

---

<b>Names of institution</b>	<b>Purpose</b>

**Total grants to institutions in reporting period**

**Other unanalysed grants**

**TOTAL GRANTS PAID**



	-
	-



**Note 14****Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

	<b>Freehold land &amp; buildings</b>	<b>Other land &amp; buildings</b>
	<b>£</b>	<b>£</b>
At the beginning of the year	-	-
Additions	-	-
Revaluations	-	-
Disposals	-	-
Transfers *	-	-
At end of the year	-	-

**14.2 Depreciation and impairments**

	<b>**Basis</b>	<b>SL or RB</b>
	SL or RB (Straight Line or Reducing Balance)	SL or RB
	<b>** Rate</b>	
At beginning of the year	-	-
Disposals	-	-
Depreciation	-	-
Impairment	-	-
Transfers*	-	-
At end of the year	-	-

**14.3 Net book value**

Net book value at the beginning of the year	-	-
Net book value at the end of the year	-	-

#### 14.4 Impairment

***This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

***Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

#### 14.5 Revaluation

***If an accounting policy of revaluation is adopted, please provide:***

***the effective date of the revaluation***

***the name of independent valuer, if applicable***

***the methods applied and significant assumptions***

***the carrying amount that would have been recognised had the assets been carried under the cost model.***

#### 14.6 Other disclosures

***(i) Please state the amount of borrowing costs, if any, capitalised in the cons  
tangible fixed assets and the capitalisation rate used.***

***(ii) Please provide the amount of contractual commitments for the acquisitio  
fixed assets.***

***(iii) Details of the existence and carrying amounts of property, plant and  
equipment to which the charity has restricted title or that are pledged as  
security for liabilities.***

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL indicate the rate of depreciation: for straight line, what is the anticipated life of the asse percentage annual deduction.

**(cont)**

<b>Plant, machinery and motor vehicles</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
<b>£</b>	<b>£</b>	<b>£</b>
-	7,079	7,079
-	-	-
-	-	-
-	-	-
-	-	-
-	7,079	7,079

SL or RB	SL or RB	SL or RB
	33.30%	

-	6,515	6,515
-	-	-
-	282	282
-	-	-
-	-	-
-	6,797	6,797

-	564	564
-	282	282

**Not applicable**

	<b>This year</b>	<b>Last year</b>
	-	-

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
<b>truction of</b>	-	-
<b>n of tangible</b>	-	-

*= straight line; RB = reducing balance). Also please t (in years); for reducing balance, what is the*

**Section C**

**Notes to the accounts**

**Note 15 Intangible assets**

*Please complete this note if the charity has any intangible assets*

**15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

**15.3 Net book value**

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**15.4 Accounting policy**

*Please disclose the accounting policy for intangible fixed assets including:*

**Reasons for choosing amortisation rates**

**Policies for the recognition of any capital development**


**15.5 Impairment**

**This year:**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**Last year:**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**15.6 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

This year	Last year

**15.7 Other disclosures**

*(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.*

*(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.*

*(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.*

*(iv) State the amount of research and development expenditure recognised as expenditure in the year.*

*(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.*

*(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.*


\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 16 Heritage assets***Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

This year

**16.2 Cost or valuation**

At beginning of the year

Additions

Disposals

Revaluations

Transfers \*

At end of the year

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £
At beginning of the year	-	-	-
Additions	-	-	-
Disposals	-	-	-
Revaluations	-	-	-
Transfers *	-	-	-
At end of the year	-	-	-

**16.3 Depreciation and impairments****\*\*Basis****\*\* Rate**


At beginning of the year

Disposals

Depreciation

Impairment

Transfers\*

At end of year


**16.4 Net book value**

Net book value at the beginning of the year

Net book value at the end of the year

-	-	-
-	-	-

### 16.5 Impairment

**This year**

***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

--

**Last year**

***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

--

### 16.6 Revaluation

***If an accounting policy of revaluation is adopted, please provide:***

***the effective date of the revaluation***

***the name of independent valuer, if applicable***

***qualifications of independent valuer***

***the methods applied and significant assumptions***

***any significant limitations on the valuation***

<b>This</b>

### 16.7 Analysis of heritage assets by class or group distinguishing those at cost

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

### 16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

<b>This year</b>
------------------

**(i) Explain the reason why heritage assets have not been recognised on the balance sheet.**

**(ii) Describe the significance and nature of heritage assets.**

**(iii) Disclose information that is helpful in assessing the value of heritage assets.**

**(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.**


## 16.9 Five year summary of heritage assets transactions

	2015	2014	2013
	£	£	£
<b>Purchases</b>			
Group A	-	-	-
Group B	-	-	-
Group C	-		
Other	-		
<b>Donations</b>			
Group A	-	-	-
Group B	-	-	-
Group C	-	-	-
Other	-	-	-
<b>Total additions</b>	-	-	-
<b>Charge for impairment</b>			
Group A	-	-	-
Group B	-	-	-
Group C	-	-	-
Other	-	-	-
<b>Total charge for impairment</b>	-	-	-
<b>Disposals</b>			
Group A - carrying amount	-	-	-
Group B - carrying amount	-	-	-
Group C	-	-	-
Other	-	-	-
<b>Total disposals</b>	-	-	-

**(cont)**

<b>Last year</b>

<b>Heritage asset 4 £</b>	<b>Total £</b>
-	-
-	-
-	-
-	-
-	-
-	-

		Straight Line ("SL") or Reducing Balance ("RB")

-	-
-	-
-	-
-	-
-	-
-	-

-	-
-	-

--

--

<b>year</b>	<b>Last year</b>

**and those at valuation**

<b>At valuation Group A</b>	<b>At cost Group B</b>	<b>Total</b>
<b>£</b>	<b>£</b>	<b>£</b>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

**e sheet)**

<b>Last year</b>
------------------




**Note 17 Investment assets**

*Please complete this note if the charity has any investment assets.*

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties
Carrying (fair) value at beginning of period	-	-	-
<b>Add:</b> additions to investments during period*	-	-	-
<b>Less:</b> disposals at carrying value	-	-	-
<b>Less: impairments</b>	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-	-	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-	-	-
Carrying (fair) value at end of year	-	-	-

**\*Please specify additions resulting from acquisitions through business combinations, if any.**

--

**Please note that Fair Value in this context is the amount for which an asset could be sold between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the closing price on the London Stock Exchange Daily Official List or equivalent. For other assets, it is the trustees' or valuers' best estimate of fair value.**

**17.2 Please provide a breakdown of investments shown above agreeing the total value, differentiating between those held at fair value and those held at cost**

**This year:**

**Analysis of investments**

**Cash or cash equivalents**

**Listed investments**

**Investment properties**

<b>Fair value at</b>
<b>£</b>



**17.3 If your charity holds investment properties, please complete the following table**

**(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity**

**(ii) Name or independent valuer, if applicable, and relevant qualifications**

**(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds**

**(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements**

<b>This year</b>

**17.4 Please provide a breakdown of current asset investments, if applicable**

**Analysis of current asset investments**

**Cash or cash equivalents**

**Listed investments**

**Investment properties**

**Social investments**

**Other investments**

**Total**

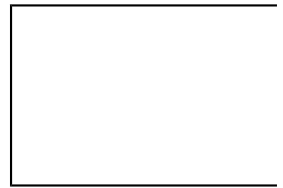
<b>This year</b>
<b>£</b>

**17.5 Guarantees**

**Please provide details and amount of any guarantee made to or on behalf of a third party**

**Name of the entity or entities benefitting from those guarantees**


**Please explain how the guarantee furthers the charity's aims**

An empty rectangular box with a thin black border, intended for the user to provide an explanation.

## 17.6 Concessionary loans

**Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).**

<i>Desc</i>
<b>Total</b>

**Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).**

<i>Desc</i>
<b>Total</b>

**Terms and conditions eg interest rate, security provided**

<b>This year</b>

**Value of any concessionary loans which have been committed but not taken up at the reporting date**


**Amounts payable within 1 year**

**Amounts payable after more than 1 year**

**Amounts receivable within 1 year**

**Amounts receivable after more than 1 year**


## 17.7 Additional information

**Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.**

<b>This year</b>

**For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.**


**Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.**

--

(cont)

ment)

Social investments	Other	Total
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

--

*ould be exchanged between knowledgeable  
fair value is the value of the security quoted  
sets where there is no market price on a*

ng with the balance sheet row B04  
less impairment.

at year end	Cost less impairment
	£
-	-
-	-
-	-

-	-
-	-
-	-
	-

<b>at year end</b>	<b>Cost less impairment</b>
	<b>£</b>
-	-
-	-
-	-
-	-
-	-
-	-
-	-
	-

**following note:**

<b>year</b>	<b>Last year</b>

**licable, agreeing with the balance sheet.**

<b>year</b>	<b>Last year</b>
	<b>£</b>
55,181	27,973
-	-
-	-
-	-
-	-
-	-

<b>This year</b>	<b>Last year</b>

--	--

<i>ription</i>	<b>This year £</b>	<b>Last year £</b>
	-	-
	-	-
	-	-
	-	-
	-	-

<i>ription</i>	<b>This year £</b>	<b>Last year £</b>
	-	-
	-	-
	-	-
	-	-

<b>Last year</b>	

<b>Last year</b>	

--	--

**Section C**

**Notes to the accounts**

**Note 18 Stocks**

*Please complete this note if the charity holds any stock items*

**18.1 Please state the carrying amount of stock and work in progress analysed by activities.**

	Stock		Donated goods	
	For distribution	For resale	For distribution	For resale
	£	£	£	£
<b>Charitable activities:</b>				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
<b>Other trading activities:</b>				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
<b>Other:</b>				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
<b>Total this year</b>	-	-	-	-
<b>Total previous year</b>	-	-	-	-

This year	Last
£	:

**18.2 Please specify the carrying amount of any stocks pledged as security for liabilities**

--	--





**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

*Please complete 19.2 where a material debtor is recoverable more than a year*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors)**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

**(cont)**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
8,440	6,029
3,163	
11,603	6,029

*after the reporting date.*

**(as above)**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
-	-

**Section C****Notes to the accounts****Note 20****Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	<b>Amounts falling due within one year</b>	
	<b>This year £</b>	<b>Last year £</b>
<b>Accruals for grants payable</b>	-	-
<b>Bank loans and overdrafts</b>	-	-
<b>Trade creditors</b>	375	-
<b>Payments received on account for contracts or performance-related grants</b>	-	-
<b>Accruals and deferred income</b>	24,935	20,621
<b>Taxation and social security</b>	-	-
<b>Other creditors</b>	-	-
<b>Total</b>	<b>25,310</b>	<b>20,621</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

<b>This year</b>

***Movement in deferred income account***

**Balance at the start of the reporting period**

**Amounts added in current period**

**Amounts released to income from previous periods**

**Balance at the end of the reporting period**

**(cont)**

<b>Amounts falling due after more than one year</b>	
<b>This year £</b>	<b>Last year £</b>
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

<b>Last year</b>

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
-	-
-	-

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A charity has a liability of uncertain timing or amount.*

**21.1 Movements in recognised provisions and funding commitment during the period**

- Balance at the start of the reporting period**
- Amounts added in current period**
- Amounts charged against the provision in the current period**
- Unused amounts reversed during the period**
- Balance at the end of the reporting period**

**21.2 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

**This year**


**This year**

**21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).**

--

**21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.**

--

**(cont)**

*A provision is made when the*

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
-	-
-	-
-	-

**Last year**


**Last year**


**Note 22 Other disclosures for debtors, creditors and other basic 1**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

T

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**

**(cont)**

**financial instruments**

<b>this year</b>	<b>Last year</b>

**Note 23 Contingent liabilities and contingent assets**

**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section where the possibility of their existence is remote.

**This year**

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial impact

**Last year**

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial impact

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section where the assets are probable

**This year**

Description of item	Estimate of financial impact

**Last year**

Description of item	Estimate of financial impact

**23.4 Other disclosures for contingent assets and/or liabilities**

**Please provide the following information where practicable:**

**Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement**

**Where it is not practical to make one or more of these disclosures, please state this fact**

<b>This year</b>

**(cont)**

**ction unless the**

**financial effect**


**financial effect**


**n when their existence is**

**financial effect**


**financial effect**


<b>Last year</b>

**Section C****Notes to the accounts****Note 24****Cash at bank and in hand**

<b>Short term cash investments (less than 3 months maturity date)</b>	
<b>Short term deposits</b>	
<b>Cash at bank and on hand</b>	
<b>Other</b>	
<b>Total</b>	

**(cont)**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
8,880	27,882
-	-
8,880	27,882

**Note 25 Fair value of assets and liabilities****This year**

**25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.**

--

**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

--

(

**Last year**

--

--

**Section C**

**Notes to the accounts**

**Note 26**

**Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) that arose after the end of the reporting period but before the accounts are authorized for issue.*

**T**

**Please provide details of the nature of the event**

There have been no material

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

**(cont)**

**period**

***accounts) have occurred after  
sed which relate to conditions***

**this year**

**Last year**

**I post balance sheet events.**

**Note 27** **Charity funds**

**27.1 Details of material funds held and movements during the CURRENT reporting period**

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure if figure below should reconcile to 'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts; UR - unrestricted funds*

<b>Fund names</b>	<b>Type PE, EE R or UR *</b>	<b>Purpose and Restrictions</b>	<b>Fund balances brought forward £</b>	<b>Income £</b>	<b>Expenditure £</b>
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-
<b>Total Funds</b>			-	-	-



**Note 27 Charity funds (cont)**
**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure if figure below should reconcile to 'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts; UR - unrestricted funds*

<b>Fund names</b>	<b>Type PE, EE R or UR *</b>	<b>Purpose and Restrictions</b>	<b>Fund balances brought forward £</b>	<b>Income £</b>	<b>Expenditure £</b>
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-
		<b>Total Funds</b>	-	-	-



for 'Other funds'. The 'Total funds'

rusts, of the charity; and U -

Transfers £	Gains and losses £	Fund balances carried forward £
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

## This year

	Reason for transfer and where endowment is con income, legal power for its conversion
Between unrestricted and restricted funds	
Between endowment and restricted funds	
Between endowment and unrestricted funds	

## Last year

	Reason for transfer and where endowment is con income, legal power for its conversion
Between unrestricted and restricted funds	
Between endowment and restricted funds	
Between endowment and unrestricted funds	

## 27.4 Designated funds

## This year

Planned use	Purpose of the designation

## Last year

Planned use	Purpose of the designation


**(cont)**

<b>verted to</b>	<b>Amount</b>

<b>verted to</b>	<b>Amount</b>

	<b>Amount</b>

	<b>Amount</b>


## Note 28

## Transactions with trustees and related parties

*If the charity has any transactions with related parties (other than the trustee expenses) details of such transactions should be provided in this note. If there are no transactions in the box or "False" if there are transactions to report.*

## 28.1 Trustee remuneration and benefits

## This year

None of the trustees have been paid any remuneration or received any other benefits in connection with their employment with their charity or a related entity (True or False)

*In the period the charity has paid trustees remuneration and benefits. Please give the details of any remuneration or other benefits paid to a trustee by the charity or any institution.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid	
		Remuneration	Pension contribution
		£	£
		-	-
		-	-
		-	-
		-	-

*Please give details of why remuneration or other benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

## Last year

None of the trustees have been paid any remuneration or received any other benefits in connection with their employment with their charity or a related entity (True or False)

*In the period the charity has paid trustees remuneration and benefits. Please give the details of any remuneration or other benefits paid to a trustee by the charity or any institution.*

		Amounts paid

Name of trustee	Legal authority (eg order, governing document)	Remuneration	Pension contribution
		£	£
		-	-
		-	-
		-	-
		-	-

**Please give details of why remuneration or other employment benefits were paid.**

**Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.**


### 28.2 Trustees' expenses

**If the charity has paid trustees expenses for fulfilling their duties, details of such transactions are given in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".**

**No trustee expenses have been incurred (True or False)**

Type of expenses reimbursed	This year
Travel	
Subsistence	
Accommodation	
Other (please specify):	
Telephone & printing	
<b>TOTAL</b>	

**Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity**

One
-----

### 28.3 Transaction(s) with related parties

**Please give details of any transaction undertaken by (or on behalf of) the charity in which you have an interest, including where funds have been held as agent for related parties. If there are no related party transactions, enter 'true' in the box provided.**

**This year**

**There have been no related party transactions in the reporting period (True or False)**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end
			£	£

**In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.**

**For any related party, please provide details of any guarantees given or received.**

**Last year**

**There have been no related party transactions in the reporting period (True or False)**

<b>Name of the trustee or related party</b>	<b>Relationship to charity</b>	<b>Description of the transaction(s)</b>	<b>Amount</b>	<b>Balance at period end</b>
			<b>£</b>	<b>£</b>

***In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.***

***For any related party, please provide details of any guarantees given or received.***

**(cont)**

*ses explained in guidance notes)  
ns to report, please enter "True"*

from an

	<b>1</b>
--	----------

*≥ amount of, and legal authority  
ion or company connected with it.*

<b>aid or benefit value</b>		
<b>Redundancy (including loss of office)/ex gratia</b>	<b>Other</b>	<b>TOTAL</b>
<b>£</b>	<b>£</b>	<b>£</b>
-	-	-
-	-	-
-	-	-
-	-	-


from an

	<b>1</b>
--	----------

*≥ amount of, and legal authority  
ion or company connected with it.*

<b>aid or benefit value</b>
-----------------------------

<b>Redundancy (including loss of office)/ex gratia</b>	<b>Other</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>
-	-	-
-	-	-
-	-	-
-	-	-


**Transactions should be provided in  
If there are transactions to**

--

<b>year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
155	18
155	18

--	--

**which a related party has a material  
 are no such transactions, please**

<b>1</b>
----------

<b>Provision for bad debts at period end</b>	<b>Amounts written off during reporting period</b>
<b>£</b>	<b>£</b>

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--

<b>Provision for bad debts at period end</b>	<b>Amounts written off during reporting period</b>
<b>£</b>	<b>£</b>

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**Note 29**

**Additional Disclosures**

**The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.**

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Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Sheffield University of the Third Age

On accounts for the year  
ended

31<sup>st</sup> December 2021

Charity no  
(if any)

703147

Set out on pages

1 to 48

(Remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> December 2021.

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

21 April 2022

Name:

AIMS Accountants for Business

Relevant professional  
qualification(s) or body  
(if any):

Chartered Accountants

Address:

Studio 21 Sum Studios, 1 Hartley Street, Sheffield, England, S2 3AQ


**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

--