



West Wilts U3A

Annual Accounts For the year ended 31st December 2022

Registered with the Charity Commission for England & Wales
Registered Charity Number 1045605

Independent examiner's report to the trustees of the West Wilts U3A

I report on the accounts of the Trust for the year ended 31st December 2022

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 114(2) of the Charities Act 2011 (the 2011 act) and that an independent examination is required.

It is my responsibility to examine the accounts under section 145 of 2011 Act; to follow the procedures laid down in the General Directions given by the Charity commission under section 145(5)(b) of the 2011 Act; and to state whether matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. It included a review of the accounting records kept by the charity and, it also included a review of a sample of transactions and seeking explanations from the Treasurer of any matters which arose from that review. The examination did not provide all the evidence that would be required by an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

The trustees have prepared receipts and payments account, and these have been reconciled with bank balances and cash records held at year end.

In connection with my examination, no matter has come to my attention which (1) gives me reasonable cause to believe that in any material respect the requirement to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of 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.

Signed:  (Qualified CIPFA 1989)

Name: Graham Brown

Dated: 20 Feb 2023

Notes to the Accounts

Note 1 Basis of preparation

- a **Basis of accounting.** The financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2006) issued in March 2005, applicable UK Accounting Standards, and specific purpose. The accounts are prepared on a Receipts & Payments Basis.
- b **Funds.** Unrestricted funds are those funds which the trustees are free to use for any purpose to further the charity's objectives. Restricted funds are funds which are to be used in accordance with restrictions imposed by the donor. The charity has no permanent endowment funds.

West Wilts U3A - Income & Expenditure, 1st January - 31st December 2022

Statement of Accounts: (Unrestricted Funds)

General Account	2022		2021	
	In	Out	In	Out
Committee		£ 258.00		£ 10.00
Grants and Donations	£ 3,145.98		£ 61.00	
Equipment		£ 2,207.66		
IT, Audit		£ 261.56		£ 259.00
Membership	£ 9,045.00		£ 9,120.00	
Monthly Meetings		£ 1,137.50		£ 888.00
PPS		£ 543.45		
Raffle	£ 100.20		£ 488.00	
Refunds		£ 30.00		£ 45.00
Sundries		£ 49.96		£ 660.00
TAM Magazine		£ 1,729.83		£ 647.00
TAT Beacon Licence		£ 607.00		£ 622.00
TAT Capitation Fee		£ 2,356.00		£ 2,177.00
WW U3A Magazine		£ 2,786.38		£ 2,659.00
Sub-totals	£ 12,291.18	£ 11,967.34	£ 9,229.00	£ 7,967.00

Brought forward prior year £ 11,214.96

£ 9,952.96

General Account Balance £ 11,538.80

£ 11,214.96

Statement of Accounts: (Restricted Funds)

Groups Account	2022		2021	
	In	Out	In	Out
	£15,808.83	£15,413.93	£7,835.42	£6,844.88

Brought forward prior year £6,524.82

£5,534.28

Groups Account Balance £6,919.72

£6,524.82

Trips Account	2022		2021	
	In	Out	In	Out
	£10,348.50	£11,393.79	£4,221.00	£3,921.18

Brought forward prior year £2,963.59

£2,663.77

Trips Account Balance £1,918.30

£2,963.59

TOTAL BALANCE

(3 Bank accounts) £20,376.82

£20,703.37

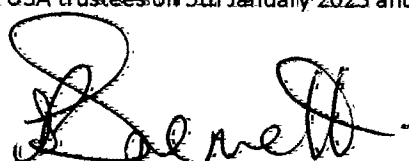
Equipment Assets £1,556.00

£373.00

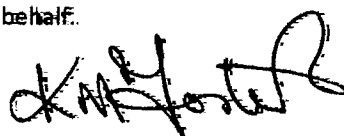
The attached notes and Independent Examiner's certificate form part of these financial statements.

Approved by West Wilts U3A trustees on 5th January 2023 and signed on their behalf.

D Drewett (Chairman)



K Foster (Treasurer)



Groups at 31/12/2022	B/F	In	Out	Balance
Archaeology	£61.22	£227.28	£195.00	£93.50
Architecture	£151.25	£299.40	£379.00	£71.65
Bridge	£274.09	£737.78	£693.75	£318.12
Computer Club	£412.83			£412.83
Computing - Beginner plus	£55.00			£55.00
Computing - iPad, iPod, iPhone	£89.00	£296.00	£344.00	£41.00
Craft 4	£155.00	£135.00	£207.00	£83.00
Gardening	£885.61	£3,246.80	£3,118.01	£1,014.40
History	£64.37	£266.00	£272.00	£58.37
Line Dancing	£268.27	£951.00	£628.00	£591.27
Mah Jong	£14.00			£14.00
Music Appreciation 2	£84.76	£268.30	£176.00	£178.06
Music Appreciation 3	£149.65	£231.58	£176.00	£205.23
Painting 1	£286.96	£882.00	£260.00	£908.96
Painting 2 Holt Group	£395.20	£847.00	£1,081.00	£151.20
Painting 3	£53.00	£790.00	£480.00	£363.00
Quiz	-£2.00	£73.00	£71.00	£0.00
Science and Engineering	£173.74	£153.65	£140.00	£187.39
Scrabble	£160.50	£90.00	£238.56	£11.94
Singing for Pleasure	£222.28	£447.87	£396.00	£274.15
Table Tennis	£9.00	£458.00	£253.00	£214.00
Tai-Chi	£883.00	£2,355.00	£2,092.00	£1,146.00
Ukulele		£628.00	£450.00	£178.00
Zumba Gold	£665.16	£1,771.00	£2,467.00	-£30.84
ZZ Surplus		£379.49		£379.49
				£6,919.72

WestWilts u3a – AGM – Wednesday 15th March 2023

Treasurers report

The accounts for the year ended 31st December 2022 have been approved by an independent examiner.

The accounts have been prepared based on individual transactions directly input to the financial section of our Beacon Management software.. They have been uploaded to our website and have been circulated to all members, who have provided an email address.

A few hard copies are available today for those who have not yet seen them.

General Account

The General account covers our unrestricted funds which are used for the benefit of all our members. Funds are of course mainly generated by the subscriptions raised.

Membership income was £9045 which is about the same as last year, but the total funds for 2022 have been boosted with additional 'Grants and Donation' income..

The figure of £3146 includes

- £922 grant from Wiltshire Council
- £1749 gift aid claimed back from HMRC for 2020 and 2021
- £135 from Yvonne Doonan's family..

You will note that our expenditure for 2022 was higher than 2021, primarily due to new equipment purchases to support 'hybrid' monthly meetings. (The Wiltshire Council grant covered almost 50% of that expenditure).

The TAM magazine figure is misleading as £500 of it covered part of 2021's bill which was settled in instalments. The last invoice for £1231 covers us for 12 months to March 2023 and was settled in August.

Groups and Trips Accounts

These activities are self-funding and restricted to those activities, generally operating on a break even basis.. They are not controlled by the committee.

We have seen a welcome increase in activity in both areas following our release from Covid'.

Summary

The standard membership fee of £15 has been roughly used as follows:

- Capitation Fee to TAT £4.00
- Beacon software licence £1.00
- TAM magazine £3.35
- WestWilts magazine £4.65
- General costs £2.00

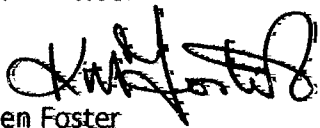
The current economic climate is of concern, and we remain unsure as to potential inflation levels, but we have sufficient reserves to maintain the membership fee at its current level into 2023, but this will be continued to be monitored.

Indeed we have seen increased charges for our local magazine and are advised that the TAM magazine will be charged at £3.60 per copy from April 2023.

The Third Age Trust, at the AGM in November, had introduced various resolutions and amendments to raise the Capitation Fee – but the membership voted against any increase at this time.

The 'Gift Aid' scheme is a welcome boost to our coffers. For a standard £15 membership, we can claim a further £3.75 back from HMRC at no cost to yourselves. If you have any doubt as to your eligibility, please ask.

Finally, thank you to all those that have supported me in my 'introductory' year on the committee.


Ken Foster
20/02/2023