

Income	Note s	2022/23	2021/22
Membership fees receivable	1	27,971	23,930
Groups income	2	92,436	54,643
Summer programme and events	3	593	6,993
Gift Aid received		3,843	0
Bank interest received		537	164
Other income	4	1,327	448
		126,707	86,178
Expenditure			
Groups expenditure	2	81,604	50,627
Stripe admin fees		761	673
Subscriptions and licences	5	19	3,059
Summer programme and events	6	6,887	9,257
Communications	7	3,800	6,378
Third Age Trust	8	13,162	7,268
Governance and compliance	9	1,049	1,242
Drop-in and new member meetings		1,766	1,682
AGM		402	989
Miscellaneous	10	2,037	2,081
Depreciation		1,212	1,469
		112,699	84,725
Surplus for the year		14,008	1,453

Ilkley & District U3A: Accounts for the year ended 31 July 2023
Income & Expenditure Account: Year to 31 July 2023

Balance Sheet as at 31 July 2023

	31 July 2023	31 July 2022
Fixed assets		
Equipment & other assets	8,135	7,697
Depreciation reserve	(4,500)	(3,289)
Total fixed assets	3,635	4,408
Current assets		
Current account	18,614	6,011
Deposit account	20,635	20,479
Membership account	46,150	41,303
	85,39	67,79
Total current assets	9	3
	89,03	72,20
Total assets	4	1
Current liabilities		
Membership fees for 2023/24 received in 2022/23	22,599	19,014
	22,59	19,01
Total current liabilities	9	4
	66,43	53,18
Total net assets	5	7
	53,18	45,35
Accumulated funds as at 1 August 2022	7	6
Surplus from income and expenditure account	14,008	1,453
Surplus held in individual group bank accounts	(760)	(172)

**Accumulated funds as at 31 July
2023**

**66,43
5**

**53,18
7**

Accounting Policies

Accounts have been prepared on an annual basis following the Charity Commission's Accounting and Reporting by Charities: Statement of recommended practice (SORP), 2005. The financial statements are prepared on a receipts and payments basis with the exception of membership fees which reflect the fees receivable for the 2022/23 accounting year on an accrual's basis and in accounting for depreciation on Fixed Assets.

The Northern Towns, Drama, Railway, Science & Technology, and Circle Dance (Otley) Groups

Appropriate accounts and financial statements, where available, showing their current financial position have been prepared and are consolidated in the main Ilkley & District u3a accounts.

Gift Aid

Gift Aid has been claimed for 2022/23 but was not received until September 2023 (financial year 2023/24)

Fixed Assets and Depreciation

Fixed assets are capitalised and depreciated where appropriate. Depreciation is calculated at 25% of the net book value of the assets brought forward plus any expenditure on fixed assets incurred during the year.

NOTES TO THE ACCOUNTS

1) Membership Fees

Membership Fees Received in 2022/23	£31,736
Plus fees relating to 2022/23 received in 2021/22	£19,014
	£50,750
Less fees relating to 2023/24 received in 2022/23	£22,599
	£28,151
Total fees receivable on accruals basis for 2021/22	1
Less membership fees refunds	£180
	£27,971
Net Fees receivable on accruals basis for 2022/23	1

2) Groups

Income (deposits, transfers)	£92,436
Group Expenditure (Room Hire, Travel and other costs)	£81,604
	£10,832
Group balances surplus for the year	2
	£27,146
Surplus groups balances at 31 July 2023	6

3) Summer programme and events income

Summer programme	£581
Study Days	£12
	£593

4) Other income

Donations	£1,302
Unidentified deposits	£25
	£1,327

5) Subscriptions and licences

2 year software licence	£-
Other licences	£19
	£19

6) Summer programme and events expenditure

Summer programme	£4,484
Study days	£343
Saturday talks and other events	£2,060
	£6,887

7) Communications

Postage	£252
Printing and copying	£2,777
Other expenses	£771
	£3,800

8) Third Age Trust

Membership subscriptions (capitation)	£7,564
Contribution to Third Age Matters magazine (21/22 and 22/23 paid in 2022/23)	£5,598
	£13,162

9) Governance & compliance

Trustee meetings	£852
Other	£197
	£1,049

10) Miscellaneous expenditure

Storage rental at Clarke Foley	£480
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Admin charges
Other smaller items

£400
£1,157

£2,037

Independent Examiner's Report to the Trustees of Ilkley & District U3A

I report to the Trustees on my examination of the accounts of Ilkley & District U3A for the year ended 31st July 2023.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 Charity'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 giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do 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.

Independent Examiners Qualified Statement

The Northern Towns, Drama, Railway, Science & Technology, and Circle Dance (Otley) Groups interest groups, while part of Ilkley & District U3A, have traditionally prepared their own accounts which are now consolidated into the Charity's accounts. I have not examined these group accounts and therefore I am unable to report on them.

Signed: **Mike Roberts**

Name: Michael Leslie Roberts

Address: 1, Bark Lane, Addingham, ILKLEY, LS29 0RA

Date: 2nd October 2023