

St Helens U3A

Charity number 1145707

Annual Report and Financial Statements
for the year ended 31 March 2025



Greater Merseyside Community
Accountancy Service

St Helens U3A

Annual Report and Financial Statements for the year ended 31 March 2025

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Prepared by the Greater Merseyside Community Accountancy Service

St Helens U3A

Trustees' report

The Trustees during the year were:

Name	Position
Irene Kearney	Chair
Monica Hughes	Vice Chair and groups Co-ordinator
Katharine Partridge	Treasurer
Brenda Knowles	Secretary/minute secretary
David Charlston	Membership Secretary
Joseph David Pearson	Safeguarding Officer
Lynn Pickersgill	Assistant membership secretary
Lillian Cotham	Assistant treasurer
Barbara Hennessy	Speakers' Secretary
Susan Heneghan	Buddy Co-ordinator
Jan Chelton	Trustee

Officers who are not trustees

Andrea Knowles	Web facilitator
Pam Bolton	Beacon Administrator

Method of appointment

Trustees are appointed with regard to the skills, knowledge and experience needed for the effective administration of the charity.

Principal address

153 St Helens Road
Eccleston Park
Prescot
L34 2QB

Bankers

Natwest Bank plc
5 Ormskirk Street
St Helens
Merseyside
WA10 1DR

Governing document

Constitution adopted 20th April 2011 as amended on 10 June 2015 as amended by scheme dated 12 July 2018

Objects of the organisation

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 St Helens and its surrounding locality.

Independent examiner

on behalf of:

Greater Merseyside Community Accountancy Service

Beacon Building
College Street
St Helens
WA10 1TF

St Helens U3A

Independent examiner's report on the accounts of

St Helens U3A

for the year ended 31 March 2025

I report on the accounts of the charity for the year ended 31st March 2025, which are set out on pages 4 to 7

Respective responsibilities of trustees and the 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 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:
- ☐ 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 particular 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. An examination includes a review of the 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 in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in 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

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 section 130 of the 2011 Act; and
 - ☐ to prepare accounts which accord with the accounting records and to 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.

Jane Williams

MAAT

Greater Merseyside Community Accountancy Service

Beacon Building

College Street

St Helens

WA10 1TF

St Helens U3A

Receipts and payments account for the year ended 31 March 2025

	Notes	2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Receipts					
Grants and donations	(2)	177	-	177	28
Membership fees		7,858	-	7,858	10,668
General Meeting		1,040	-	1,040	1,254
Group Meeting		36,325	-	36,325	34,796
Gift Aid		1,506	-	1,506	3,357
Other incoming resources		2,020	-	2,020	168
Interest received		444	-	444	300
Theatre group activities		8,882	-	8,882	7,785
Contributions for events & trips		9,535	-	9,535	8,138
Total receipts		<u>67,788</u>	<u>-</u>	<u>67,788</u>	<u>66,494</u>
Payments					
Third Age Trust		2,736	-	2,736	2,728
General Meeting		1,174	-	1,174	1,070
Group Meeting		35,112	-	35,112	32,535
Other Meetings		1,264	-	1,264	622
Newsletter / Printing		97	-	97	2,645
Administration Costs		2,368	-	2,368	2,628
Training / Conference attendance		-	-	-	714
Group Requests		-	-	-	130
Other expenditure		1,526	-	1,526	-
Accountancy		315	-	315	180
Theatre group activities		8,258	-	8,258	7,314
Trips & Events		9,643	-	9,643	7,464
Total payments		<u>62,493</u>	<u>-</u>	<u>62,493</u>	<u>58,030</u>
Net receipts / (payments)		<u>5,294</u>	<u>-</u>	<u>5,294</u>	<u>8,464</u>
Transfer in from social activities		-	-	-	-
Cash fund balances brought forward		<u>27,971</u>	<u>-</u>	<u>27,971</u>	<u>19,507</u>
Cash fund balances carried forward		<u>33,265</u>	<u>-</u>	<u>33,265</u>	<u>27,971</u>

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Statement of assets and liabilities as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank current account	7,955	-	7,955	9,965
Theatre group account	2,267	-	2,267	1,611
Social Account bank	3,603	-	3,603	5,399
Reserve account	19,440	-	19,440	10,997
Total cash funds	<u>33,265</u>	<u>-</u>	<u>33,265</u>	<u>27,971</u>

Approval of the accounts

The annual report and accounts were approved at a meeting of the Trustees held on 10th July 2025

Name: Irene Kearney

Chair

Signed:

Name: Katharine Partridge

Treasurer

Signed:

on behalf of the Trustees

St Helens U3A

Notes to the accounts

for the year ended 31 March 2025

1 Accounting Policies

a Basis of accounting

The Trustees have taken advantage of section 42 (3) of the Charities Act 1993 and have prepared the accounts on a receipts and payments basis.

b Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

c Fund accounting

Funds held by the charity are either:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

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Notes to the accounts continued for the year ended 31 March 2025

2 Grants and Donations	2025	2025	2025	2024
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Donations	177	-	177	28
	<u>177</u>	<u>-</u>	<u>177</u>	<u>28</u>

3 Trustee remuneration and expenses

No trustees received any remuneration or expenses during the accounting period.

4 Related party transactions

There were no related party transactions during the period