

# LEWES U3A

England & Wales · Charity number 297948

## Details

---

Other names	LEWES AND DISTRICT BRANCH OF THE UNIVERSITY OF THE THIRD AGE (THE THIRD AGE TRUST), UNIVERSITY OF THE THIRD AGE
Status	Registered
Legal form	Other
Registered	1987-11-20
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address 170B High Street  
Lewes  
East Sussex  
BN7 1YE

Phone 01273 473148

Email [secretary@lewesu3a.uk](mailto:secretary@lewesu3a.uk)

Website [www.lewesu3a.uk](http://www.lewesu3a.uk)

## Activities

---

**Objects:** 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.

**Activities:** We advance the education of people who are retired or semi retired . We do this by a variety of activities that promote learning and personal development. These are led by members of Lewes u3a.

## Classification

---

- **How:** Provides Human Resources
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Elderly/old People

## Geography

- **Area of benefit:** LEWES AND DISTRICT
- East Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£71,661	£77,002	-	-
2024-08-31	£84,638	£83,849	-	-
2023-08-31	£68,517	£55,737	-	-
2022-08-31	£49,450	£45,870	-	-
2021-08-31	£14,716	£11,101	-	-

## Trustees

Name	Role	Appointed
Andrew Robert Edgar		2024-09-14
Anne Mary Eunice Williams		2020-11-27
Caroline Moorhead		2024-01-16
Charles Roger Sabin Cockrell		2023-08-03
Jacqueline Mary Anne Ralph		2020-11-27
Susan Murray		2020-11-27
margaret coffey		2022-07-08

**LEWES U3A**

England & Wales - Charity number 297948

---

# Accounts

---

Charity Registration No. 297948

**LEWES U3A  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 AUGUST 2025**

# LEWES U3A

## CONTENTS

	Page
Legal and administrative information	3
Trustees' report	4
Statement of receipts and payments	8
Statement of assets and liabilities	10
Notes to the accounts	11
Report of the Independent Examiner	12

## **LEWES U3A**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

#### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025**

The trustees present their report and accounts for the year ended 31 August 2025.

##### **Objectives and activities**

Lewes u3a is part of a national and international movement of older people who wish to keep their minds and bodies active and share their lifetimes of experiences and knowledge with others. Lewes u3a sets out to attract new members and to offer an environment in which people can establish new friendships and deepen and extend their interests. All our activities are organised and run by members who freely give of their time, experience and expertise.

The aim of Lewes u3a is to engage, Inform, entertain and present learning opportunities for retired and semi-retired people by providing low-cost activities. We do this by sustaining and developing opportunities for members to pursue interests through stimulating group study, talks, visits and activities. The cost of annual membership, study groups and activities will be kept low. Lewes u3a encourages all people no longer in full-time employment to join and participate. Organising, contributing to and running Lewes u3a is done on a voluntary and unpaid basis.

In pursuit of this mission, the Lewes u3a Executive Committee endeavours to manage Lewes u3a effectively, efficiently and economically. It plans, maintains and updates actions and policies that widen membership, and that support and guide groups, courses and other activities. It strives to create new and additional groups and courses to meet the needs of the members.

##### **Public benefit**

The Trustees acknowledge the requirement to demonstrate that Lewes u3a has charitable purpose or aims that are of public benefit. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit.

##### **Achievements and performance**

We operate on 4 sessions per year, though some groups ran/run continuously or monthly, for instance. This has provided more activities during the summer months when not everyone has holidays or family responsibilities. There is still potentially scope for more groups and activities. The new group listings document, which can very easily be updated to reflect a more flexible programme and doubles as a timetable, has bedded in well. As before, those without internet access receive a copy by mail.

Our achievements are measured by the number and range of groups, subjects and activities provided and these continue to expand.

## **LEWES U3A**

A series of quarterly social events with speakers have been well attended and very much enjoyed. Topics have included an insight into how our local Lewes Little Theatre operates.

Each year Lewes u3a holds an Open Morning aimed at attracting new members and informing existing ones about what is on offer. Held in a central location in Lewes, conveners of the various groups and activities are on hand to meet the public and explain what they provide and how it is organised. Members of the public are given information about how to join. This year's Open Morning was held in September. It was well attended, and people were given information about how to join or renew their membership and to talk to the leaders of some 50 of the groups represented.

As from January 2024 course fees were reduced to £1 per session, hopefully this will help our members with cost of living. Costs of venues have increased, but the £1 fee has continued.

The monthly bulletin, started in September 2020, continues to be received with a great deal of enthusiasm. It goes out by email. For members who have no email address Jill Townsend prints and posts the Group Listings and the AGM papers. We are trying to encourage members who rely on letters to ask their relatives and friends for an email address to which we can send correspondence.

Simple Membership our automated data base is now running more smoothly although there has this year been issues e.g duplicate applications which have had to be dealt with manually. We try to encourage members to use the website to access information on groups and to edit and check their membership details.

Richard Hudson provides valuable help and advice with Simple Membership technical issues

We continue to run with a smaller number of Trustees and committee members as a number of requests for volunteers have met with only limited success. No-one, for instance, has come forward to replace our accommodation officer Anne Williams so the committee has been looking into alternatives ways of organising bookings for venues. Eleanor was the only volunteer for the committee last year last year and she has been invaluable enabling us to compile a quarterly updated listings of groups.

## **Financial review**

In the absence of anyone qualified in accounting to volunteer for the role of treasurer we have now appointed a firm of accountants to keep our finances in order. This arrangement has bedded in well with the Chair continuing to pay invoices as acting treasurer and to supply any other information required by the accountants.

The Charity Commissioners require registered charities to make an annual return of their financial accounts. An Independent Examiner has examined and verified the Accounts for 2024/25.

## **LEWES U3A**

The Charity Commission requires all charities to prepare a set of Financial Statements. These Financial Statements have been subject to Independent Examination in accordance with Directions issued by the Charity Commission.

Total receipts in 2024/25 amounted to £71,661 (2023/24 £84,638) Total payments of £77,002 were made in 2024/25 (2023/24 £83,849) resulting in net deficit of -£5,341.

Most groups now meet in hired rooms, with a few meetings in members' homes or in local cafes

At 31 AUGUST 2025 the total cash balances amounted to £40,374 (at 31 August 2024, £45,715), the breakdown being shown on page 10.

### **Reserves Policy**

The Charity's policy is to try to spend constructively the income it receives on charitable objectives as laid down in its Constitution. Funds have accumulated over the years and are held now as reserves in a Deposit Account.

The amount held in the COIF Deposit account at 31 AUGUST 2025 was £26,593, being retained for future spending on new activities

The General Fund balance at 31 AUGUST 2025 was £9,374 (at 31 August 2024 £19,671) providing adequate amount of working cash for the Charity.

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

Lewes u3a was established in 1985 and registered as a charity at that time. Lewes u3a provides a range of learning, social and activity-based groups for the benefit of its members, all of whom are no longer in full-time employment.

Lewes u3a is governed by its constitution. The management of Lewes u3a is vested in an Executive Committee, consisting of members whose duty it is to carry out its general policy and to provide for the administration, management and control of the affairs and finances of Lewes u3a. The Executive Committee, consisting of not less than six and no more than twelve members, is elected annually by the members at the AGM. The honorary officers (chair, vice-chair, secretary and treasurer) are appointed by the elected committee at their first meeting following the AGM.

## LEWES U3A

The Executive Committee meets at least five times during the year and the confirmed minutes are posted on the Lewes u3a website, making them available to the members and the public. Decisions are made following full discussion by the Executive Committee.

Activity groups are managed by group leaders who operate within guidelines set by the Executive Committee and who meet to share ideas and experiences under the leadership of the Groups Coordinator. New groups are encouraged and supported by the Groups Facilitator.

Membership of Lewes u3a is open to all no longer in full-time employment. The Membership Secretary keeps records of the membership and collects the annual fee from members as well as making a return to the Third Age Trust (TAT) of all eligible members. TAT provides insurance cover for Lewes u3a and its members participating in activities run by Lewes u3a..

Signed on behalf of the Trustees of Lewes u3a by the Chair, Susan Murray.

Chair ..... *SJ Murray* ..... Dated: ..... *18/10/25* .....

## LEWES U3A

### LEWESU3A

#### RECEIPTS AND PAYMENTS ACCOUNT

#### FOR THE YEAR ENDED 31 AUGUST 2025

---

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>INCOME RECEIPTS</b>		
Voluntary Receipts		
Subscriptions	15,646	10,760
Gift Aid tax reclaimed	0	1,781
	----- 15,646	----- 12,541
Receipts for Activities		
Fees for groups, lectures, trips etc.	54,909	71,079
Other receipts		
Bank interest	1106	1,018
Miscellaneous receipts	0	0
	----- 1106	----- 1,018 --
	71,661	84,638
<b>Total receipts</b>	-----	-----
 <b>DIRECT CHARITABLE EXPENDITURE</b>		
Affiliation fees, insurance, u3a	4,412	3,784
Cost of groups, lectures, trips etc	68,274	77,817
Printing, postage and stationery	504	606
Purchases of equipment		0
 <b>MANAGEMENT AND ADMINISTRATION</b>		

## LEWES U3A

General administrative expenses	2,955	877
Independent Examination fee Sundry expenses	760	765 0
	97	
	-----	-----
<b>Total payments</b>	77,002	83,849
<b>NET RECEIPTS FOR THE YEAR</b>	-5,341	789
Cash and bank balances at 1 September 2024	45,715	
	-----	
<b>Cash and bank balances at 31 AUGUST 2025</b>	40,374	
	=====	

All the receipts and Payments of Lewes U3A are unrestricted

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31 AUGUST 2025

---

	2025	2024
	£	£
<b>MONETARY ASSETS</b>		
Bank and cash assets:-		
Nat West Bank (General Fund)	9,332	19,671
NatWest Bank (General Fund) (Held for Writing Workshop )	563	563
Nat West Bank (Out and About Group)	2,649	3,568
Lloyds Bank current account (Theatre Group)	1,195	1,426
CCLA Ltd – COIF     Deposit Fund	26,593	20,487

## LEWES U3A

PayPal account (General Fund)	42	0
-------------------------------	----	---

<u>40,374</u>	<u>45,715</u>
---------------	---------------

<u>45,715</u>
---------------

=====	=====
-------	-------

=====
-------

## NON-MONETARY ASSETS

Assets retained for the Charity's own use; various items of equipment shown at estimated market values

Brought forward

3,570	3,570
-------	-------

3,570
-------

At estimated market value carried forward

3,570	£3,570
-------	--------

£3,570
--------

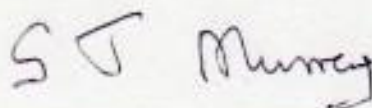
## NOTES TO THE FINANCIAL STATEMENTS

- 1 The financial statements have been prepared on the receipts and payments basis in accordance with section 133 of the Charities Act 2011.
- 2 Although all of the funds of Lewes u3a are unrestricted, the Charity operates with four Designated Funds. A summary of the Receipts and Payments by Designated Fund is shown below.

	Movement in Resources			Transfers	Balance at 31 Aug 2025
	Balance at 1 Sep 2024	Incoming	Outgoing		
General Fund	19,671	27,418	32,715	-5000	9,374
Development Fund	20,487	1,106	0	5000	26,593
Out & About Group	3,568	14,039	14,958	-	2,649
Theatre Group	1,426	29,098	29,329		1,195
Writing Workshop Group	563	0	0		563
	-----	-----	-----	-----	-----
	45,715	71,661	77,002	-	40,374
	=====	=====	=====	=====	=====

- 3 None of the trustees were remunerated in their capacity as trustees.

Signed by:-



Chair

Date:-

18 | 10 | 25

For and on behalf of the Trustees of Lewes u3a

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LEWES U3A [Registered Charity No. 297948]**

I report on the accounts of Lewes U3A for the year ended 31st August 2025 which are set out on pages 8 to 11.

**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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is eligible for independent examination, 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 statement**

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 material matters have come to my attention which give me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the 2011 Act, or
- the accounts do not accord with the accounting records.

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



Signed by :*Steve Brentnall*  
1 Meadow View Cottages  
Town Littleworth  
LEWES  
BN8 4TH

*Date: 18th October 2025*



**LEWES U3A**

England & Wales - Charity number 297948

---

# Accounts

---

Charity Registration No. 297948

**LEWES U3A  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 AUGUST 2024**

# LEWES U3A

## CONTENTS

---

	Page
Legal and administrative information	3
Trustees' report	4 - 7
Statement of receipts and payments	8 - 9
Statement of assets and liabilities	10
Notes to the accounts	11
Report of the Independent Examiner	12

## LEWES U3A

### LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Michael Austin Roger Cockrell Ann Coffey Caroline Moorhead ( appointed January 2024) Susan Murray (Chair) Jacqueline Ralph Marion Tyler Anne Williams
<b>Charity number</b>	297948
<b>Contact Address</b>	Lewes u3a Ann Coffey Flat 2 170B High Street Lewes East Sussex BN7 1YE
<b>Website</b>	<a href="https://u3a.simplmembership.co.uk/Lewes">https://u3a.simplmembership.co.uk/Lewes</a>
<b>Independent examiner</b>	Steve Brentnall 1 Meadow View Cottages Town Littleworth Lewes BN8 4TH
<b>Primary Bankers</b>	NatWest Bank

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

---

The trustees present their report and accounts for the year ended 31 August 2024.

#### **Objectives and activities**

Lewes u3a is part of a national and international movement of older people who wish to keep their minds and bodies active and share their lifetimes of experiences and knowledge with others. Lewes u3a sets out to attract new members and to offer an environment in which people can establish new friendships and deepen and extend their interests. All our activities are organised and run by members who freely give of their time, experience and expertise.

The aim of Lewes u3a is to engage, inform, entertain and present learning opportunities for retired and semi-retired people by providing low-cost activities. We do this by sustaining and developing opportunities for members to pursue interests through stimulating group study, talks, visits and activities. The cost of annual membership, study groups and activities will be kept low. Lewes u3a encourages all people no longer in full-time employment to join and participate. Organising, contributing to and running Lewes u3a is done on a voluntary and unpaid basis.

In pursuit of this mission, the Lewes u3a Executive Committee endeavours to manage Lewes u3a effectively, efficiently and economically. It plans, maintains and updates actions and policies that widen membership, and that support and guide groups, courses and other activities. It strives to create new and additional groups and courses to meet the needs of the members.

#### **Public benefit**

The Trustees acknowledge the requirement to demonstrate that Lewes u3a has charitable purpose or aims that are of public benefit. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit.

#### **Achievements and performance**

We operate on 4 sessions per year, though some groups ran/run continuously or monthly, for instance. This has provided more activities during the summer months when not everyone has holidays or family responsibilities. There is still potentially scope for more groups and activities. The new group listings document, which can very easily be updated to reflect a more flexible programme and doubles as a timetable, has bedded in well. As before, those without internet access receive a copy by mail.

Our achievements are measured by the number and range of groups, subjects and activities provided and these continue to expand.

## **LEWES U3A**

A series of quarterly social events with speakers have been well attended and very much enjoyed. Topics have ranged from an insight into AI to a look at climate change.

Each year Lewes u3a holds an Open Morning aimed at attracting new members and informing existing ones about what is on offer. Held in a central location in Lewes, conveners of the various groups and activities are on hand to meet the public and explain what they provide and how it is organised. Members of the public are encouraged to join on the day. This year's Open Morning was held in September 2023. It was well attended and people were able to join or renew their membership and to talk to the leaders of some 50 of the groups represented .

As from January 2024 course fees were reduced to £1 per session, hopefully this will help our members with cost of living. Costs of venues have increased, but with our healthy bank balance we expect the £1 fee to continue.

The monthly bulletin, started in September 2020, continues to be received with a great deal of enthusiasm. It goes out by email but our 'buddy' scheme means that members who do not have access to the internet can be kept informed of events and the bulletin printed for them. This has been of great value to our members.

Over the year great efforts went into Membership running smoothly on Simple Membership (SM). Hopefully finances will follow in due course. SM integrates with our website from where it is easily accessed by members. We are now running with a smaller number of Trustees as a number of requests for volunteers have met with only limited success.

### **Financial review**

The Charity Commissioners require registered charities to make an annual return of their financial accounts. An Independent Examiner has examined and verified the Accounts for 2023/24.

The Charity Commission requires all charities to prepare a set of Financial Statements. These Financial Statements have been subject to Independent Examination in accordance with Directions issued by the Charity Commission.

Total receipts in 2023/24 amounted to £84,638 (2022/23 £68,517). Total payments of £83,849 were made in 2023/24 (2022/23 £55,737) resulting in net receipts of £789.

Most groups now meet in hired rooms, with very few meeting on Zoom and a few hybrid meetings, held in a room with some members connecting from home via Zoom.

At 31 August 2024 the total cash balances amounted to £45,715 (at 31 August 2023, £44,926), the breakdown being shown on page 10.

## **LEWES U3A**

### **Reserves Policy**

The Charity's policy is to try to spend constructively the income it receives on charitable objectives as laid down in its Constitution. Funds have accumulated over the years and are held now as reserves in a Deposit Account.

The amount held in the COIF Deposit account at 31 August 2024 was £20,487, being retained for future spending on new activities

The General Fund balance at 31 August 2024 was £19,671 (at 31 August 2023 £20,461) providing adequate amount of working cash for the Charity.

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

Lewes u3a was established in 1985 and registered as a charity at that time. Lewes u3a provides a range of learning, social and activity-based groups for the benefit of its members, all of whom are no longer in full-time employment.

Lewes u3a is governed by its constitution. The management of Lewes u3a is vested in an Executive Committee, consisting of members whose duty it is to carry out its general policy and to provide for the administration, management and control of the affairs and finances of Lewes u3a. The Executive Committee, consisting of not less than six and no more than twelve members, is elected annually by the members at the AGM. The honorary officers (chair, vice-chair, secretary and treasurer) are appointed by the elected committee at their first meeting following the AGM.

The Executive Committee meets at least five times during the year and the confirmed minutes are posted on the Lewes u3a website, making them available to the members and the public. Decisions are made following full discussion by the Executive Committee.

Activity groups are managed by group leaders who operate within guidelines set by the Executive Committee and who meet to share ideas and experiences under the leadership of the Groups Coordinator. New groups are encouraged and supported by the Groups Facilitator.

Membership of Lewes u3a is open to all no longer in full-time employment. The Membership Secretary keeps records of the membership and collects the annual fee from members as well as making a return to the Third Age Trust (TAT) of all eligible members. TAT provides insurance cover for Lewes u3a and its members participating in activities run by Lewes u3a..

**LEWES U3A**

Signed on behalf of the Trustees of Lewes u3a by the Chair, Susan Murray.

Chair ..... *S J Murray* ..... Dated: ..... *18/10/28* .....

## LEWESU3A

## RECEIPTS AND PAYMENTS ACCOUNT

## FOR THE YEAR ENDED 31 AUGUST 2024

	2024	2023
	£	£
<b>INCOME RECEIPTS</b>		
Voluntary Receipts		
Subscriptions	10,760	9,571
Gift Aid tax reclaimed	1,781	1,730
	----- 12,541	
Receipts for Activities		
Fees for groups, lectures, trips etc.	71,079	56,765
Other receipts		
Closing payment from SUN	0	182
Bank interest	1,018	268
Miscellaneous receipts	0	0
	-----	
	----- 84,638	----- 68,517
<b>Total receipts</b>	-----	-----
<b>DIRECT CHARITABLE EXPENDITURE</b>		
Affiliation fees, insurance, u3a	3,784	4,862
Cost of groups, lectures, trips etc	77,817	47,675
Printing, postage and stationery	606	648
Purchases of equipment	0	756
<b>MANAGEMENT AND ADMINISTRATION</b>		
General administrative expenses	877	1,296
Independent Examination fee	765	500
	-----	-----
<b>Total payments</b>	83,849	55,737
<b>NET RECEIPTS FOR THE YEAR</b>	789	12,780

## LEWES U3A

Cash and bank balances at 1 September 2023	44,926	32,146
	-----	-----
<b>Cash and bank balances at 31 August 2024</b>	<b>45,715</b>	<b>44,926</b>
	=====	=====

All the receipts and Payments of Lewes U3A  
are unrestricted

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31 AUGUST 2024

	2024	2023
	£	£
<b>MONETARY ASSETS</b>		
Bank and cash assets:-		
Nat West Bank (General Fund)	19,671	20,891
NatWest Bank current account (Held for Writing Workshop )	563	563
Nat West Bank (Out and About Group)	3,568	3,348
Lloyds Bank current account (Theatre Group)	1,426	0
CCLA Ltd – COIF Deposit Fund	20,487	19,469
PayPal account	0	571
Petty Cash (Writing Workshop Group)	0	84
	<u>45,715</u>	<u>44,926</u>
	=====	=====
<b>NON-MONETARY ASSETS</b>		
Assets retained for the Charity's own use; various items of equipment shown at estimated market values		
Brought forward	3,570	2,814
Purchased during the year	0	756
	-----	-----
At estimated market value carried forward	<u>£3,570</u>	<u>£3,570</u>
	=====	=====

NOTES TO THE FINANCIAL STATEMENTS

- 1 The financial statements have been prepared on the receipts and payments basis in accordance with section 133 of the Charities Act 2011.
- 2 Although all of the funds of Lewes u3a are unrestricted, the Charity operates with four Designated Funds. A summary of the Receipts and Payments by Designated Fund is shown below.

	Movement in Resources			Balance at 31 Aug 2024
	Balance at 1 Sep 2023	Incoming	Outgoing	
General Fund	20,461	39,330	39,550	19,671
Development Fund	19,469	1,018	0	20,487
Out & About Group	3,348	13,188	12,968	3,568
Theatre Group	1,000	31,102	31,247	1,426
Writing Workshop Group	648	0	85	563
	-----	-----	-----	-----
	44,926	84,638	83,850	45,715
	=====	=====	=====	=====

- 3 None of the trustees were remunerated in their capacity as trustees.

Signed by:-

*ST Murray*

-----  
Chair

Date:-

*18 / 10 / 24*

For and on behalf of the Trustees of Lewes u3a

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LEWES U3A [Registered Charity No. 297948]**

I report on the accounts of Lewes U3A for the year ended 31st August 2024 which are set out on pages 8 to 11.

**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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is eligible for independent examination, 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 statement**

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 material matters have come to my attention which give me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the 2011 Act, or
- the accounts do not accord with the accounting records.

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



Signed by :-

*Steve Brentnall*

1 Meadow View Cottages

Town Littleworth

LEWES

BN8 4TH

Date: *18th October 2024*

**LEWES U3A**

England & Wales - Charity number 297948

---

# Accounts

---

Charity Registration No. 297948

**LEWES U3A  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 AUGUST 2023**

# LEWES U3A

## CONTENTS

---

	Page
Legal and administrative information	3
Trustees' report	4
Statement of receipts and payments	8
Statement of assets and liabilities	9
Notes to the accounts	11
Report of the Independent Examiner	12

## LEWES U3A

### LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Michael Austin Roger Cockrell (appointed July 2023) Ann Coffey Hilary Golden (resigned March 2023) Janet Kennedy (resigned July 2023) Dorothy Goldman (resigned May2023) Susan Murray (Chair) Hazel O'Hare (resigned July 2023) Jacqueline Ralph Margaret Sheppard (resigned March 2023) Marion Tyler Anne Williams Ann Holmes (resigned October 2022)
<b>Charity number</b>	297948
<b>Contact Address</b>	Lewes u3a Ann Coffey Flat 2 170B High Street Lewes East Sussex BN7 1YE
<b>Website</b>	<a href="#">Home   Lewes (lewesu3a.uk)</a>
<b>Independent examiner</b>	Steve Brentnall 1 Meadow View Cottages Town Littleworth Road Lewes BN8 4TH
<b>Primary Bankers</b>	NatWest Bank

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023

---

The Trustees present their report and accounts for the year ended 31 August 2023.

#### **Objectives and activities**

Lewes u3a is part of a national and international movement of older people who wish to keep their minds and bodies active and share their lifetimes of experiences and knowledge with others. Lewes u3a sets out to attract new members and to offer an environment in which people can establish new friendships and deepen and extend their interests. All our activities are organised and run by members who freely give of their time, experience and expertise.

The aim of Lewes u3a is to engage, inform, entertain and present learning opportunities for retired and semi-retired people by providing low-cost activities. We do this by sustaining and developing opportunities for members to pursue interests through stimulating group study, talks, visits and activities. The cost of annual membership, study groups and activities will be kept low. Lewes u3a encourages all people no longer in full-time employment to join and participate. Organising, contributing to and running Lewes u3a is done on a voluntary and unpaid basis.

In pursuit of this mission, the Lewes u3a Executive Committee endeavours to manage Lewes u3a effectively, efficiently, economically and as ecologically as possible. It plans, maintains and updates actions and policies that widen membership, and that support and guide groups, courses and other activities. It strives to create new and additional groups and courses to meet the needs of the members.

#### **Public benefit**

The Trustees acknowledge the requirement to demonstrate that Lewes u3a has charitable purpose or aims that are of public benefit. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit.

#### **Achievements and performance**

We now operate four sessions per year without breaks as opposed to the previous three terms with breaks (though some groups ran/run continuously or monthly). This has provided more activities particularly during the summer months when not everyone has holidays or family responsibilities. There is still potentially scope for more groups and activities. A decision was made to reduce the scale of the printed programme to a group listings document which can very easily be updated to reflect a more flexible programme and doubles as a timetable. This is still new but appears to be well received and, as before, those without internet access receive a copy by mail.

## LEWES U3A

Our achievements are measured by the number and range of groups, subjects and activities provided and these are now much as they were before the Covid-19 pandemic.

We have now established a series of quarterly social events with speakers which have been well attended and very much enjoyed. Topics have ranged from an insight into the lives of Travellers to an insider's look at Glyndebourne opera house.

Each year Lewes u3a holds an Open Morning aimed at attracting new members and informing existing ones about what is on offer. Held in a central location in Lewes, conveners of the various groups and activities are on hand to meet the public and explain what they provide and how it is organised. Members of the public are encouraged to join on the day. The Open Morning for the year ending August 2023 was held in September 2022. It was very well attended and people were able to join or renew their membership and to talk to the leaders of some 50 of the groups represented there. It so happened that the Lord Lieutenant of East Sussex walked through our event en route to another commitment and he was incredibly impressed by the huge variety of course we provide to our members.

The Executive Committee increased fees for attending groups from £1 per session to £2 per session for this financial year. However, venue prices have not gone up as much as feared and as we have a healthy balance we have decided that as from January 2024 these will revert to £1 per session. This will help our members with the cost of living and reduce our positive balance.

The monthly Bulletin, started in September 2020, continues to be received with a great deal of enthusiasm. It goes out by email but our 'buddy' scheme means that members who do not have access to the internet can be kept informed of events and the bulletin printed for them. This has been of great value to our members.

The move over from the Beacon database to Simple Membership (SM) is complete, enabling on-line payments for membership, new courses, and for joining groups. We are now working on getting Membership running smoothly on SM and hopefully finances will follow. SM integrates with our website from where it is easily accessed by members. Many of the changes have been forced upon us by external events beyond our control. Beacon was not being updated to meet our needs and our local bank branch has closed with the Post Office not accepting cash deposits. This has led to great change in our administration, but we hope that we are also future-proofing our organisation. Unfortunately, the necessary pace and extent of change led to some resignations from members of the committee. So far it has not been possible to find full replacements and some committee members are having to double up on their responsibilities. We are optimistic that new people will come forward after our AGM in November. There have also been some other complaints from a few of our members but again these have been addressed by providing assistance with, for instance, offering 'buddies' to help people struggling with on-line payments and with accessing our activities.

## **LEWES U3A**

### **Financial review**

The Charity Commissioners require registered charities to make an annual return of their financial accounts. An Independent Examiner has examined and verified the Accounts for 2022/23.

The Charity Commission requires all charities to prepare a set of Financial Statements. These Financial Statements have been subject to Independent Examination in accordance with Directions issued by the Charity Commission.

Total receipts in 2022/23 amounted to £68,517 (2021/22 £49,450). Total payments of £55,737 were made in 2022/23 (2021/22 £45,870) resulting in net receipts of £12,780.

This year, most groups went back to hired rooms, a few remained on Zoom and a few were hybrid meetings, held in a room with some members connecting from home via Zoom. This year, we charged the same for a group whichever accommodation arrangement was made. Groups in members' home or where the convener already had a Zoom licence remain free.

At 31 August 2023 the total cash balances amounted to £44,926 (at 31 August 2022, £32,146), the breakdown being shown on page 9.

### **Reserves Policy**

The Charity's policy is to try to spend constructively the income it receives on charitable objectives as laid down in its Constitution. Funds have accumulated over the years and are held now as reserves in a Deposit Account.

The amount held in the COIF Deposit account at 31 August 2023 was £19,469, being retained for future spending on new activities and equipment.

The General Fund balance at 31 August 2023 was £21,461 (at 31 August £23,014) providing adequate amount of working cash for the Charity. During the year £15,000 was transferred to the COIF account.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

Lewes u3a was established in 1985 and registered as a charity at that time.

Lewes u3a is governed by its constitution. The management of Lewes u3a is vested in an Executive Committee, consisting of members whose duty it is to carry out its general policy and to provide for the administration, management and control of the affairs and finances of Lewes u3a. The Executive Committee, consisting of not less than six and no more than twelve members, is elected annually by the members at the AGM. The honorary officers (chair, vice-chair, secretary and treasurer) are appointed by the elected committee at their first meeting following the AGM.

## LEWES U3A

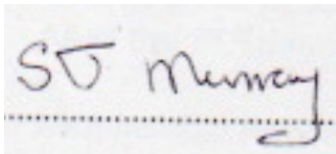
The Executive Committee meets at least five times during the year and the confirmed minutes are posted on the Lewes u3a website, making them available to the members and the public. Decisions are made following full discussion by the Executive Committee.

Activity groups are managed by group leaders who operate within guidelines set by the Executive Committee and who meet to share ideas and experiences under the leadership of the Groups Coordinator. New groups are encouraged and supported by the Group Facilitator.

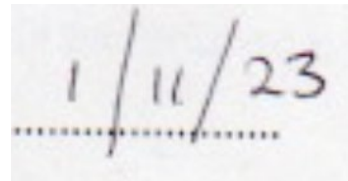
The Membership Secretary keeps records of the membership and collects the annual fee from members as well as making a return to the Third Age Trust (TAT) of all eligible members. TAT provides insurance cover for Lewes u3a and its members participating in activities run by Lewes u3a.

Signed on behalf of the Trustees of Lewes u3a by the Chair, Susan Murray.

Chair

A photograph of a handwritten signature in blue ink that reads "S J Murray". The signature is written on a white piece of paper with a horizontal dotted line below it.

Dated:

A photograph of a handwritten date "1/11/23" in blue ink. The date is written on a white piece of paper with a horizontal dotted line below it.

**LEWESU3A**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>INCOME RECEIPTS</b>		
Voluntary Receipts		
Subscriptions	9,571	7,973
Gift Aid tax reclaimed	1,730	1,580
	----- 11,301	
Receipts for Activities		
Fees for courses, lectures, trips etc.	56,765	39,882
Other receipts		
Closing payment from SUN	182	0
Bank interest	268	15
Miscellaneous receipts	0      450	0
	-----	-----
	68,517	49,450
<b>Total receipts</b>	-----	-----
<b>DIRECT CHARITABLE EXPENDITURE</b>		
Affiliation fees, insurance, u3a	4,862	5,648
Cost of courses, lectures, trips etc	47,675	36,309
Printing, postage and stationery	648	1,654
Purchases of equipment	756	314
	----- 53,941	
<b>MANAGEMENT AND ADMINISTRATION</b>		
General administrative expenses	1,126	1,405
Independent Examination fee	500	470
Sundry expenses	170	70
	----- 1,796	-----
<b>Total payments</b>	55,737	45,870
<b>NET RECEIPTS FOR THE YEAR</b>	12,780	3,580

## LEWES U3A

Cash and bank balances at 1 September 2022	32,146	28,566
	-----	-----
<b>Cash and bank balances at 31 August 2023</b>	<b>44,926</b>	<b>32,146</b>
	=====	=====

All the receipts and Payments of Lewes U3A  
are unrestricted

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31 AUGUST 2023

	2023	2022
	£	£
<b>MONETARY ASSETS</b>		
Bank and cash assets:-		
Nat West Bank (General Fund)	20,891	23,004
NatWest Bank current account (Held for Writing Workshop )	563	563
Nat West Bank (Out and About Group)	3,348	4,318
CCLA Ltd – COIF Deposit Fund	19,469	4,201
PayPal account	571	10
Petty cash account (Writing Workshop Group)	84	50
	<u>44,926</u>	<u>32,146</u>
	=====	=====
<b>NON-MONETARY ASSETS</b>		
Assets retained for the Charity's own use; various items of equipment shown at estimated market values		
Brought forward	2,814	2,500
Purchased during the year	<u>756</u>	<u>314</u>
At estimated market value carried forward	£3,570.	£2,814

**NOTES TO THE FINANCIAL STATEMENTS**

---

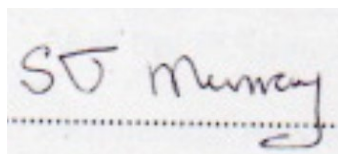
- 1 The financial statements have been prepared on the receipts and payments basis in accordance with section 133 of the Charities Act 2011.
- 2 Although all of the funds of Lewes u3a are unrestricted, the Charity operates with four Designated Funds. A summary of the Receipts and Payments by Designated Fund is shown below.

	<b>Movement in Resources</b>				
	<b>Balance at 1 Sep 2022</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>Balance at 31 Aug 2023</b>
<b>General Fund</b>	23,014	59,034	45,587	-(15,000)	21,461
<b>Development Fund</b>	4,201	268	0	15,000	19,469
<b>Out &amp; About Group</b>	4,318	9,180	10,150	-	3,348
<b>Writing Workshop Group</b>	613	35	0		648
	-----	-----	-----	-----	-----
	32,146	68,517	55,7317	-	44,926
	=====	=====	=====	=====	=====

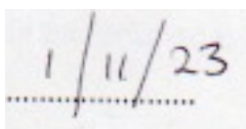
- 3 None of the trustees were remunerated in their capacity as trustees.

Signed by:-

Chair



Date:-



**For and on behalf of the Trustees of Lewes u3a**

---

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LEWES U3A [Registered Charity No. 297948]**

I report on the accounts of Lewes U3A for the year ended 31st August 2023 which are set out on pages 8 to 11.

**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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is eligible for independent examination, 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 statement**

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 material matters have come to my attention which give me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the 2011 Act, or
- the accounts do not accord with the accounting records.

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



Signed by :-

*Steve Brentnall*

1 Meadow View Cottages

Town Littleworth

LEWES

BN8 4TH

*Date: 2nd November 2023*

**LEWES U3A**

England & Wales - Charity number 297948

---

# Accounts

---

Charity Registration No. 297948

**LEWES U3A  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 AUGUST 2022**

# LEWES U3A

## CONTENTS

---

	Page
Legal and administrative information	3
Trustees' report	4
Statement of receipts and payments	8
Statement of assets and liabilities	9
Notes to the accounts	10
Report of the Independent Examiner	11

## LEWES U3A

### LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Michael Austin Ann Coffey (co-opted 8 July 2022) Ann Holmes Hilary Golden Janet Kennedy Dorothy Goldman (co-opted 25 August 2022) Susan Murray (Chair) Hazel O'Hare Jacqueline Ralph Margaret Sheppard Marion Tyler Anne Williams
<b>Charity number</b>	297948
<b>Contact Address</b>	Lewes u3a Ann Coffey Flat 2 170B High Street Lewes East Sussex BN7 1YE
<b>Website</b>	<a href="https://www.u3asites.org.uk/lewes/home">https://www.u3asites.org.uk/lewes/home</a>
<b>Independent examiner</b>	Steve Brentnall FCIE 1 Meadow View Cottages Town Littleworth Lewes BN8 4TH
<b>Primary Bankers</b>	NatWest Bank Lewes Branch 11 High Street Lewes BN7 2LH

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022

---

The trustees present their report and accounts for the year ended 31 August 2022.

#### **Objectives and activities**

Lewes u3a is part of a national and international movement of older people who wish to keep their minds and bodies active and share their lifetimes of experiences and knowledge with others. Lewes u3a sets out to attract new members and to offer an environment in which people can establish new friendships and deepen and extend their interests. All our activities are organised and run by members who freely give of their time, experience and expertise.

The aim of Lewes u3a is to engage, inform, entertain and present learning opportunities for retired and semi-retired people by providing low-cost activities. We do this by sustaining and developing opportunities for members to pursue interests through stimulating group study, talks, visits and activities. The cost of annual membership, study groups and activities will be kept low. Lewes u3a encourages all people no longer in full-time employment to join and participate. Organising, contributing to and running Lewes u3a is done on a voluntary and unpaid basis.

In pursuit of this mission, the Lewes u3a Executive Committee endeavours to manage Lewes u3a effectively, efficiently and economically. It plans, maintains and updates actions and policies that widen membership, and that support and guide groups, courses and other activities. It strives to create new and additional groups and courses to meet the needs of the members.

There are still some ongoing difficulties created by the Covid-19 pandemic. Even so, over the past year we have managed to provide numerous opportunities for some 850 members to engage with a wide variety of activities and subjects. These have been available face-to-face, on Zoom and in experimental hybrid formats.

#### **Public benefit**

The Trustees acknowledge the requirement to demonstrate that Lewes u3a has charitable purpose or aims that are of public benefit. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit.

#### **Achievements and performance**

Following the report from the working party set up to look at the future of Lewes u3a we have put a number of the proposed changes in place. We now operate on 4 sessions per year as opposed to the previous 3 terms (though some groups ran continuously or monthly, for instance). It was felt that this would provide more activities during the summer months when not everyone has holidays or family responsibilities and potentially mean that more

## LEWES U3A

groups could be provided in total or to parallel groups currently over-subscribed. It is perhaps too soon to say how successful this has been. The decision – on climate and cost grounds – to stop printing a quarterly programme for all members so only those without access to the internet would receive a printed programme has bedded in well, though as was to be expected there have been some who regretted the change. Those without internet access receive a copy by mail. The first issue of the new Handbook was produced in January 2022 and sent to all members, with a surplus print run to enable new members to receive a copy when they joined. Some of its contents are – inevitably - already out of date, but it is hoped that it will continue to be useful for at least the next couple of years until we decide a new version is required as we make more changes to our organisation.

Our achievements are measured by the number and range of groups, subjects and activities provided. Since the worst of the Covid-19 pandemic seems to be over and with most of our members fully vaccinated the number of groups provided has steadily risen towards previous numbers with 56 planned for the Autumn 2022

Throughout autumn and spring Lewes u3a organised on Zoom monthly public lectures on a wide range of topics. They were well received by Lewes u3a members and those from further afield. After a break over the summer the lectures will continue to be organised on a quarterly basis.

Each year Lewes u3a holds an Open Day aimed at attracting new members and informing existing ones about what is on offer. Held in a central location in Lewes, conveners of the various groups and activities are on hand to meet the public and explain what they provide and how it is organised. Members of the public are encouraged to join on the day. This year's Open Day was held on 7<sup>th</sup> September, returning to the usual timescale, so falls just outside the remit of this report.

The Executive Committee has now increased fees for attending groups from £1 per session to £2 per session. Meetings in members' homes will continue to be free. A few concerns have been raised about this especially as the cost of living continues to skyrocket. However, the cost of venues etc has also increased so there will be a balancing act to be done when we review the fees at the end of the year. At least we haven't so far had to increase our membership fees.

The monthly bulletin, started in September 2020, continues to be received with a great deal of enthusiasm. It goes out by email but our 'buddy' scheme means that members who do not have access to the internet can be kept informed of events and the bulletin printed for them. This has been of great value to our members.

It has become increasingly apparent that the Beacon database, supported by the Third Age Trust, we have been using is unlikely to be updated in the near future, so we looked at alternatives and decided to go with Simple Membership (SM). A project group has been set up and now Lewes u3a is starting the process of updating all of its IT systems by moving from Beacon to SM, which is already used successfully by a number of other u3as. It will inevitably take a few months to make the change, but we hope it will provide a much more user-friendly membership database, which will allow for on-line payments for membership,

## **LEWES U3A**

new courses, etc. The Membership Secretary and our Treasurer are looking forward to their lives being made easier. SM will also allow us to update our website to look more modern and again be more user friendly. A working group is looking at what we want from the new website.

### **Financial review**

The Charity Commissioners require registered charities to make an annual return of their financial accounts. An Independent Examiner has examined and verified the Accounts for 2021/22.

The Charity Commission requires all charities to prepare a set of Financial Statements. These Financial Statements have been subject to Independent Examination in accordance with Directions issued by the Charity Commission.

Total receipts in 2021/22 amounted to £49,450 (2020/21 £14,716). Total payments of £45,870 were made in 2021/22 (2020/21 £11,101) resulting in net receipts of £3,580.

This year, some of our groups have gone back to hired rooms, others have remained on Zoom only, and a few are hybrid meetings, held in a room with some members connecting from home via Zoom. This year, we charged the same for a group whichever accommodation arrangement was made. Groups in members' home or where the convener already had a Zoom licence remain free.

At 31 August 2022 the total cash balances amounted to £32,146 (at 31 August 2021, £28,566), the breakdown being shown on page 9.

### **Reserves Policy**

The Charity's policy is to try to spend constructively the income it receives on charitable objectives as laid down in its Constitution. Funds have accumulated over the years and are held now as reserves in a Deposit Account.

The amount held in the COIF Deposit account at 31 August 2022 was £4,201, being retained for future spending on new activities.

The General Fund balance at 31 August 2022 was £23,004 (at 31 August 2021, £19,414) providing adequate amount of working cash for the Charity.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

Lewes u3a was established in 1985 and registered as a charity at that time. Lewes u3a provides a range of learning, social and activity-based groups for the benefit of its members, all of whom are no longer in full-time employment.

## LEWES U3A

Lewes u3a is governed by its constitution. The management of Lewes u3a is vested in an Executive Committee, consisting of members whose duty it is to carry out its general policy and to provide for the administration, management and control of the affairs and finances of Lewes u3a. The Executive Committee, consisting of not less than six and no more than twelve members, is elected annually by the members at the AGM. The honorary officers (chair, vice-chair, secretary and treasurer) are appointed by the elected committee at their first meeting following the AGM.

The Executive Committee meets at least five times during the year and the confirmed minutes are posted on the Lewes u3a website, making them available to the members and the public. Decisions are made following full discussion by the Executive Committee.

Activity groups are managed by coordinators who operate within guidelines set by the Executive Committee and who meet to share ideas and experiences under the leadership of the Groups Coordinator. New groups are encouraged and supported by the Groups Facilitator.

Membership of Lewes u3a is open to all no longer in full-time employment. The Membership Secretary keeps records of the membership and collects the annual fee from members as well as making a return to the Third Age Trust (TAT) of all eligible members. TAT provides insurance cover for Lewes u3a and its members participating in activities run by Lewes u3a. Members also receive copies of the national newsletter from TAT.

Lewes u3a plays its part in regional u3as through the Sussex u3a Network (SUN) through the appointment of a Lewes u3a representative to SUN and by bringing activities run by SUN to the attention of Lewes u3a members.

Signed on behalf of the Trustees of Lewes u3a by the Chair, Susan Murray.

Chair      **S J Murray**

Dated:      **3<sup>rd</sup> November 2022**

## LEWES U3A

### RECEIPTS AND PAYMENTS ACCOUNT

#### FOR THE YEAR ENDED 31 AUGUST 2022

		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>INCOME RECEIPTS</b>			
Voluntary Receipts			
Subscriptions	7,973		9,455
Gift Aid tax reclaimed	1,580		1,601
	-----	9,553	
Receipts for Activities			
Fees for courses, lectures, trips etc.	39,882		2,559
	-----	39,882	
Other receipts			
Grants from Police, Town Council			1,100
Bank interest	15	15	1
		-----	-----
<b>Total receipts</b>		<b>49,450</b>	<b>14,716</b>
		-----	-----
<b>DIRECT CHARITABLE EXPENDITURE</b>			
Affiliation fees, insurance, u3a news (see note 4)	5,648		5,659
Cost of courses, lectures, trips etc (incl Zoom)	36,309		3,774
Printing, postage and stationery	1,654		193
Purchases of equipment	314		
Equipment maintenance			96
	-----	43,925	
<b>MANAGEMENT AND ADMINISTRATION</b>			
General administrative expenses (see Note 4)	1,405		667
Independent Examination fee	470		630
Sundry expenses	70		82
	-----	1,945	
		-----	-----
<b>Total payments</b>		<b>45,870</b>	<b>11,101</b>
<b>NET RECEIPTS FOR THE YEAR</b>		<b>3,580</b>	<b>3,615</b>
Cash and bank balances at 1 September 2021		28,566	24,951
		-----	-----
<b>Cash and bank balances at 31 August 2022</b>		<b>32,146</b>	<b>28,566</b>
		=====	=====

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31 AUGUST 2022

	2022	2021
	£	£
<b>Assets</b>		
<b>Monetary Assets</b>		
Nat West Bank (General Fund)	23,004	19,414
Nat West Bank (Out and About Group)	4,318	4,269
Writing Workshop Group	563	677
CCLA Ltd – COIF Deposit Fund	4,201	4,187
PayPal	10	10
Writing Workshop Group {Petty cash}	50	9
	<u>32,146</u>	<u>28,566</u>
	=====	=====
<b>Non-monetary assets</b>		
Assets retained for the Charity's own use *	2,500	2,500
New assets purchased during the year	314	-

\* Assets retained for the Charity's own use comprise various items purchased in previous years such as laptops, projectors, microphones and speakers. They are included at their estimated market value.

These values were updated in 2021 to reflect current market conditions.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022**

---

- 1 The financial statements have been prepared on the receipts and payments basis in accordance with section 133 of the Charities Act 2011.
- 2 Although all of the funds of Lewes u3a are unrestricted, the Charity operates with four Designated Funds. A summary of the Receipts and Payments by Designated Fund is shown below.

	<b>Movement in funds</b>				
	<b>Balance at 1 Sep 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Balance at 31 Aug 2022</b>
<b>General Fund</b>	19,424	44,823	41,233	-	23,014
<b>Development Fund</b>	4,187	14	-	-	4,201
<b>Out &amp; About Group</b>	4,269	4,574	4,525	-	4,318
<b>Writing Workshop Group</b>	686	39	112		613
	-----	-----	-----	-----	-----
	28,566	49,450	45,870	-	32,146
	=====	=====	=====	=====	=====

- 3 None of the trustees were remunerated in their capacity as trustees.
4. Cost of Beacon admin system was previously included in Affiliation fees, insurance, u3a news, now included in General administrative expenses,

**Signed by:-**

**S J Murray**  
Chair

**Date:-** 3<sup>rd</sup> November 2022

---

**For and on behalf of the Trustees of Lewes u3a**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LEWES U3A [Registered Charity No. 297948]**

I report on the accounts of Lewes U3A for the year ended 31st August 2022 which are set out on pages 8 to 10.

**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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is eligible for independent examination, 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 statement**

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 material matters have come to my attention which give me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the 2011 Act, or
- the accounts do not accord with the accounting records.

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

**S R BRENTNALL**

Signed by :-

*Steve Brentnall* FCIE

1 Meadow View Cottages

Town Littleworth

LEWES

BN8 4TH

Date: 4th NOVEMBER 2022