



Aberdeen u3a

Annual Report and Financial Statements

For

Year Ended 31st March 2026



Trustees' Annual Report

For the year ended 31 March 2026

The trustees have pleasure in presenting their report together with the financial statements and independent examiner's report for the year ended 31 March 2026.

Reference and Administration Information

Charity Name

Aberdeen u3a

Charity Number

SC031940

Address

Mary Hoggard 1 Old Road, Balmedie Aberdeen AB23 8TP

Current Trustees

Natalie Pendrey Chair Elected 5 June 2025, (first co-opted 30 September 2024)
Resigned 12 May 2026

Bettina Hoppe Secretary Co-opted 21 July 2025
Vice Chair Co-opted 30 March 2026

Mary Hoggard Treasurer Elected 5 June 2025 (first co-opted 30 September 2024)

Gwyneth McWilliam Re-elected 5 June 2025, (first elected 1 June 2023)

Jenny Smith Re-elected 5 June 2025, (first elected 1 June 2023)

Joyce Grahame Re-elected 5 June 2025, (first elected 1 June 2023)

John Brown Re-elected 5 June 2025, (first elected 6 June 2024)

Sylvia Redvers Elected 5 June 2025

Mary Hill Elected 5 June 2025

Claire Wallace Co-opted 30 March 2026

Fiona Watson Co-opted 30 March 2026

Other Trustees who served during the year

None

Structural Governance and Management

Constitution - Aberdeen u3a is an unincorporated association and a registered Scottish charity. It is governed by its constitution which was adopted on 20 June 2001 and amended on 5 June 2014, 4 June 2015, 7 June 2018, and 1 September 2022. It is affiliated to the Third Age Trust and the u3a in Scotland. A number of proposed amendments to the 2022 Constitution will be voted on at the AGM 2026.

Appointment of Trustees - between five and twelve trustees are elected at the Annual General meeting. A further three trustees can be co-opted at other times.

Management - the trustees are responsible for the strategic direction and governance as well as the day-to-day running of Aberdeen u3a.

Objectives and Activities

Charitable Purpose - the object or charitable purpose of Aberdeen u3a is:

The advancement of education and, in particular, the education of older people and those who are retired or not in full-time work, by all means including associated activities conducive to learning and personal development in Aberdeen and the surrounding area.

Activities - our primary activity is the provision and promotion of informal learning opportunities based on the aspirations and wishes of our members. We hold monthly speaker meetings, groups are formed to reflect members' more specific interests, and these are occasionally complemented by educational excursions to places of interest.

Achievements and Performance – monthly speaker meetings were held at the Mercure Hotel with members enjoying talks on a wide variety of subjects such as A Journey through Kerala, Dietary Health, Cheese making and Corn Dollies. Numbers attending are steady but vary according to the speaker topic and the weather. Tea and coffee afterwards is an important social aspect of these meetings much appreciated by members.

At the AGM in June eight trustees were elected. Three new trustees were co-opted during the year in line with the constitution. Most committee meetings were conducted in person and on Zoom during the winter months. Feedback was requested from all members via a questionnaire, asking for suggestions on new groups and views on the monthly meetings. Findings were incorporated where practicable.

Groups continue to thrive with many being at full capacity. New start-ups included Spanish and Creative Writing. Most interest groups are now meeting entirely in person, with just one partly on Zoom during the year. We are grateful to all group leaders for their skills and continued commitment to the ethos of the u3a movement, to make life-long learning a reality for third-agers.

Aberdeen u3a offers learning activities which include educational, cultural, recreational and social aspects. Our Christmas event this year was celebrated with mulled wine and festive bakes.

Throughout the year members were sent regular updates, mostly by email but also posted on the website and announced at monthly meetings, with details of upcoming events, new groups or

information from the Third Age Trust etc.. Our annual newsletter was printed as hard copy this year, but also can be found on the website. Our website has been up and running for about 18 months and continues to grow in use.

With regard to the wider u3a, we were represented at the Third Age Trust Annual General Meeting. Some members attend the online talks and courses provided by the Third Age Trust and the u3a in Scotland, and some have become associate members of new u3a in Banchory.

Financial Review

The balance at the end of the financial year is £12,500. Late invoices amounting to around £1,500 for the Northern Arts Club and Methodist Hall hires for the December to March were submitted and paid in April, despite repeated reminders by the Groups Co-ordinator asking for prompt submission. If submitted and paid before the end of the financial year the reserve in the bank would have been £11,000 and a deficit of just over £1,000 registered.

The fortunate position of Aberdeen u3a of having received funds of nearly £6,000 from the dissolution of the Pre-retirement Council in 2015 and Turriff u3a in 2022 and modest surpluses from previous years means that, despite deficits registered in the last two years, we are still in a position to continue to support financially our full range of activities and to continue printing and posting the annual newsletter for the coming year. The annual membership fee remains £12. We will continue to use the Mercure Caledonian Hotel for monthly meetings, the Northern Arts Club and the Aberdeen Methodist Church for many of our interest groups, as these are convenient venues in the city centre. We will however review such use periodically. Some other interest groups meet at venues, such as Aberdeen City Central Library, free of charge.

A new purchase of a portable speaker was made to support the French Group.

Policy on Reserves – as we receive our main income in late August/early September, at the start of the new season, our balance is at its lowest in the summer. In the year reported on, our lowest level of reserves was almost £9,500 in July. The Third Age Trust advises us to maintain reserves to cover six months of running activity and the annual one-off payments, so £7,000 will be kept as reserve for the coming year.

Even allowing for likely increases in room hire and other costs, we are exceeding that reserve and so can continue to subsidise the level of fees charged to members.

Donated Facilities and Services - the trustees give their time freely to attend meetings and fulfill their specialised roles and group leaders also give their time freely, preparing and running group sessions. It is estimated that in excess of 1,200 hours have been donated in this way.

Trustee Remuneration and Expenses - trustees have not charged expenses to attend committee or monthly meetings. Free Zoom has been used for some committee meetings.

Future Plans

We will continue to expand our range of activities in accordance with our members' interests

providing support where needed. We will make use of a variety of publicity methods in order to attract new members. Members will be encouraged to become involved in the running of Aberdeen u3a and new interest groups to ensure we continue to thrive in the future.

Approved by the Trustees and signed on their behalf:

Name Bettina Hoppe

Position Vice Chair

Date 20 May 2026

A handwritten signature in black ink, appearing to read 'B Hoppe', with a stylized, cursive script.

Signature

Independent Examiner's Report

Independent Examiner's Report to the Trustees of U3A

Scottish Charity No SCO31940

I report on the accounts of the charity for the year ended 31st March 2026 which are set out.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

During my examination, no matter has come to my attention [other than disclosed below*] which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Name: Scott Langlands

Address: 1, Margaret Allan Grove, Sauchen, Inverurie, Aberdeenshire. AB51 8JW

Signed: Scott Langlands

Date: 19th MAY 2026

Statement of Balances: as at 31st March 2026

	2025/26	2024/25
Bank and Cash in Hand		
Opening Balances	£11,932.74	£12,415.36
Surplus/Deficit	£511.91	-£482.62
Closing Balance	<u>£12,444.65</u>	<u>£11,932.74</u>

Assets at Cost	Cost	Current value	2024-25	10%	State
Portable speaker system, yr 2013	£97.00	£0.00	£0.00	£0.00	
Projector, yr 2014	£360.00	£43.74	£48.60	£4.86	
Projector accessories, yr 2014	£56.00	£0.00	£0.00	£0.00	
Mah Jong Sets yr 2014	£204.00	£55.89	£62.10	£6.21	
Portable Screen yr 2014	£80.00	£18.63	£20.70	£2.07	
Kettle yr 2017	£25.00	£0.00	£0.00	£0.00	
Microphone yr 2018	£75.00	£23.49	£26.10	£2.61	
Whiteboard yr 2019	£38.00	£17.82	£19.80	£1.98	
Floor mike stand		£27.54	£30.60	£3.06	
Notice board yr 2012	£92.30	£9.72	£10.80	£1.08	
Pull up banner yr 2016	£95.40	£0.00	£0.00	£0.00	
Scottish Heritage books yr 2011 and dictionary	£110.00	£23.49	£26.10	£2.61	
Yamaha PA system 2020	£1,012.00	£0.00	£524.70		Sold 13/05/2025 for £200
Card Reader and stand	£36.98	£17.82	£19.80	£1.98	
Keyfobs 23 @ £20 each	£460.00	£460.00	£460.00		
Scrabble	£49.99	£44.99	£49.99	£5.00	
15 Lanyards for committee	£14.99	£13.49	£14.99	£1.50	
Card reader and stand	£39.98	£35.98	£39.98	£4.00	
Lenovo IdeaPad 15 inch Full HD Laptop	£279.00	£251.10	£279.00	£27.90	
Portable Bluetooth PA speaker	£187.20	£168.48	£187.20	£18.72	
Portable speaker for French group	£33.98	£33.98			Purchased on 18/03/2026
Value	£3,346.82	£1,212.18			

Notes

Depreciation is 10% of previous year's written down value until value is less than £10 when it is reduced to Nil

Statement of Receipts and Payments for the Year Ended 31st March 2026

Receipts		Unrestricted Funds	Social Fund	Total 2025/2026	Total 2024/2025
Voluntary Receipts					
Bank Interest		-	-		
Gift Aid and Donations	1	£643.84		£643.84	-
Social Events	2	-	£159.00	£159.00	£690.00
Fundraising		-			
Membership		£2,467.00	-	£2,467.00	£2,639.00
Group Fees		£3,995.50	-	£3,995.50	£4,417.50
Monthly Meeting (Door)		£1,017.00		£1,017.00	£1,263.07
Teas and Coffees		£369.00		£369.00	£408.00
Miscellaneous	3	£290.80		£290.80	£54.00
Total Receipts		£8,139.30	£159.00	£8,942.14	£9,471.57
Payments					
Governance	4	£412.45		£412.45	£115.50
Hall Hire Northern Arts Club		£2,480.00		£2,480.00	£2,833.00
Hall Hire Mercure		£1,600.00		£1,600.00	£1,400.00
Hall Hire Methodist Church		£125.00		£125.00	£255.00
Hall Hire Boys Brigade Hall					
Dec 2023 to May 2024					£912.20
Catering	5	£474.00		£474.00	£546.35
Speakers		£400.00		£400.00	£250.00
Assets Purchased	6	£33.98		£33.98	£571.16
Printing, Postage & Stationery		£333.35		£333.35	£315.77
Travel, Subsistence or		£0.00		£0.00	£41.90
Social Events	2		£480.00	£480.00	£779.23
Newsletter		£259.49		£259.49	£342.11
Refunds		£81.00		£81.00	£65.00
Third Age Trust		£1,579.37		£1,579.37	£1,416.93
U3A in Scotland		£19.30		£19.30	£9.85
Miscellaneous	7	£146.95		£146.95	£86.29
Bank/Sumup charges		£5.34		£5.34	£13.90
Educational Events		£0.00		£0.00	£0.00
		£7,950.23	£480.00	£8,430.23	£9,954.19
Surplus/(Deficit)		£189.07	(£321)	£511.91	(£482.62)

Notes

- 1 Gift Aid: To April 2024 (£364.34) and April 2025 (£279.50) paid by HMRC in May 2025
2. Social event: Christmas tea - invoice for hall hire and catering paid to Mercure Hotel
3. Miscellaneous income: sale of sound system (£200), print refund for faulty stapling (£89.10), extra change (£1.70)
4. Governance: June AGM hall rental at Mercure and t&c, t&c monthly committee meetings and Group Leaders meetings
5. Catering: teas and coffees at monthly meetings at Mercure Hotel
6. Assets: portable speaker for the French groups
7. Miscellaneous: Thank you cards for departing group leaders (£11.96), Auditor (£50), copyright licence (£84.99)

Approved by the Trustees and signed on their behalf

Signed *B. Hoppe*

VICE Chairperson

Dated *20/5/2026*

Signed

Platt

Treasurer

Dated *20/05/2026*