

The Trustees have pleasure in presenting the Annual Report and Accounts for the financial year ending 31 March 2023.

**Charity name**

Edinburgh University of the Third Age known as Edinburgh u3a.

**Charity number**

SC020301

**Contact address**

c/o Chair, George Cleland, 75 Silverknowes Gardens, Edinburgh EH4 5ND

**Trustees at the date of agreement of the Annual Report**

|                   |                                    |                             |
|-------------------|------------------------------------|-----------------------------|
| George Cleland    | Chair                              | Elected October 2022        |
| Richard Peoples   | Chair                              | Resigned October 2022       |
| Louise Grimm      | Vice Chair & Groups<br>Coordinator | Elected 2019                |
| Bruce Cowan       | Internal Communications            | Resigned 2022               |
| Chris Young       | Secretary                          | Elected 2021                |
| Alistair Christie | Treasurer                          | Elected 2021                |
| Jenny Clarke      | Assistant Treasurer                | Elected 2019                |
| Liz Bell          | Membership Secretary               | Elected 2022                |
| Ann Ryan          | Membership Secretary               | Resigned 2022               |
| Anne Cardew       | Groups Coordinator                 | Elected 2022                |
| Geoff Gardner     | Groups Coordinator                 | Appointed & Resigned 2023   |
| George Birrell    | Groups Coordinator                 | Elected 2022, Resigned 2023 |
| Susan Miles       | Groups Coordinator                 | Elected 2021                |
| Keith Guy         | Groups Coordinator                 | Resigned 2022               |
| Doreen Barr       | Groups Coordinator                 | Deceased 2022               |
| Andrew Robertson  | Technical Support                  | Resigned 2023               |
| Graham Golding    | Internal Communications            | Elected 2022                |
| Pat Williams      | External Communications            | Elected 2022                |
| Deirdre Duffy     | New Members Secretary              | Appointed 2022              |
| Maureen Rooney    | Website Manager                    | Elected 2021                |
| Patrick Leach     | External Communications            | Resigned 2022               |
| Dave Duncan       | Group Coordinator 3                | Appointed 2023              |
| Don Kennedy       | Technical Support                  | Appointed 2023              |

Deirdre Duffy, Dave Duncan and Don Kennedy were appointed as committee members during the period since the last AGM and are expected to stand for election to the posts to which they were appointed as listed above at the 2023 AGM.

Ann Ryan, Bruce Cowan, Patrick Leach and Richard Peoples have retired from the committee at the end of their three- or six-year term. We thank them for their considerable contribution over many years.

The trustees are sad to announce the death of Doreen Barr, group co-ordinator, in 2022. Doreen served as a trustee and was a valued member of the executive committee.

## **Structure, Governance & Management**

Edinburgh u3a is an unincorporated association which was granted charitable status by the Office of the Scottish Charities Registrar in 1992. It is governed by the constitution which was adopted in 1992 and last amended in October 2018. The Committee is responsible for the strategy, policies, management, administration, and control of the affairs and resources of Edinburgh u3a. Membership of the Committee is open to all members of Edinburgh u3a. Edinburgh u3a is affiliated to the Third Age Trust which provides guidance and support, training and common services.

## **Trustee Recruitment and Appointment**

Committee members serve a term of three years and can offer themselves for re-election for one second term. New Committee members are elected at the Annual General Meeting in October each year and the Committee may co-opt a further two members during the year to meet any identified needs and also fill any casual vacancies as they arise until the next AGM. Committee members have collective responsibility for all decisions and meet formally at least 10 times a year. All members of the Committee are Trustees of the charity.

## **Aims and Objectives**

The stated aims and objectives are 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 Edinburgh and surrounding district.

## **Summary of the Main Achievements and Performance**

### **Membership**

Membership of Edinburgh u3a is open to any person in their third age on payment of an annual membership subscription, currently £10 per individual and £20 for joint membership.

At the end of March 2023 there were 2,450 members. This compares with 2,345 in March 2022, an increase of 105. 224 members did not renew their membership while 329 new members have joined.

New members' meetings take place on the third Wednesday of the month in advance of our Monthly Meeting at Methodist Central Hall. These meetings give new members the chance to meet each other and members of the Edinburgh committee, and to have any queries about Edinburgh u3a answered.

### **Interest Groups**

There are currently around 175 Interest Groups. This is a fall from 190 Groups last year, despite increase in number of members. The Committee are concerned by this and are developing recruitment strategies, both to fill internal Group Leader positions and to broaden the demographic of external recruitment in particular amongst 'younger age groups in order to more evenly balance the male/female ratio; and to improve both social and ethnic diversity.

### **Covid-19**

As we emerge from the pandemic, more Groups are meeting in person, some retaining an on-line element to run as hybrid meetings. Some Groups, and indeed some new Groups, have decided to remain as online Groups because of the convenience.

We recognise that online meetings have been useful to members who have reduced mobility, or who for other reasons find it difficult to attend meetings, so Edinburgh u3a will continue to offer a blend of in-person and online meetings. Members with online access can also take part in groups, courses and talks offered by u3a: Online Across Scotland as well as the Third Age Trust's online activities.

We are again grateful to our group leaders who have maintained contact with members who do not have access to the Internet as this has undoubtedly helped to reduce the numbers who have resigned their membership because of the pandemic.

### **Monthly Meetings and other Events**

We returned to in-person Monthly Meetings this year. All have been well attended. In some cases, stretching the capacity limits of the Methodist Central Hall. On one occasion we had to limit numbers by ticketing the event.

We have experienced contractual and operational difficulties with the management of the Methodist Hall since this organisation came under the control of a new parent organisation, namely Central Hall Venues of London. This combined with the capacity limit has forced us to investigate alternative venues. It is likely we will move to a new venue from September 2023. We have started streaming our monthly meetings by Zoom to widen attendance opportunities and, where possible, we also record such meetings so members can view them after the event.

In December we held a successful Christmas Concert in the Methodist Hall. Members of five Interest Groups provided entertainment to over 200 members.

### **External Relations**

Our relationship with Edinburgh Napier University continues to develop. Over 20 Groups now meet there regularly. There is no charge for this venue, but members make a voluntary contribution to the Student Fund.

We have also established a link to Edinburgh Libraries, and we hope to develop mutual interests in the coming year to further areas of common educational objectives.

We have developed links to other u3as across Scotland, at both National level and through the Central Belt Network. In March we ran a Workshop to which other local u3as were invited, on the future of the Third Age trust and both UK and Scotland levels.

### **Publications and Website**

In the past year we emailed our members with twelve editions of our monthly newsletter, the Bulletin. This gives information about current groups, proposed groups, groups with vacancies and other notices.

Our magazine, the Clarion, was published twice last year. The Clarion was put on our website for those who are online and posted to members who are not online or who requested a copy. We publish information about our groups and Group Leaders' contact details continually, both through our website and in our Groups Booklet. During Covid we stopped publishing the booklet in hard copy format. We do not plan to do this for the 2023/4 session but will keep the option open for future years.

Our website continues to develop. Members and potential members can see our extensive list of groups as well as editions of the Clarion, Bulletin, forthcoming events etc. The website also lists groups with vacancies, new and suggested groups, group leaders wanted, news snippets, website statistics and a site map. There is an average of around 15,000 hits per month on our web pages.

Our website is built using a legacy infrastructure which looks dated and lacks some functionality. The Trust is developing a new Web infrastructure, to which we should migrate this year. This will allow us to support a more modern looking website, with significantly improved facilities.

In November 2022 there was a catastrophic failure of all the Third Age Trust hosted websites. This was caused by a contractual problem with the hosting company. It affected around 700 u3as across the UK. The issue took several weeks to resolve, with no website being available during this time. Once restored there was considerable local effort required to return our site to its former state as many documents had been lost during the outage.

We publish information about our groups and Group Leaders' contact details annually.

### **Work in Progress/Plans for the Future**

This year marked the 40<sup>th</sup> anniversary of u3a in the UK. This milestone was being marked by a number of events and activities throughout the year, including:

- Various 'Picnic in the Park' events held throughout the summer.
- Our Anniversary Quilt as revealed on 17 June at the Whitworth Gallery, Manchester
- The u3a Science Network held virtual meetings in July and October.
- A Research and Shared Learning Projects Conference took place on 3 August.
- Celebrating u3a Week ran from 17 to 25 September.

One of Scotland's contributions to the celebrations was 'One Foot in the Future' - a drama project celebrating positive futures for older people. There were three performances of a live stage play at the Netherbow Theatre, in the Scottish Storytelling Centre on 9 and 10 September and a video version was made available to u3a members throughout the UK.

During the year we decided to reduce the number of 'normal' business Committee Meetings and to alternate with planning meetings. We have had to streamline our way of conducting normal 'operational' decisions. It has however given us more freedom to think strategically. We have held planning meetings on recruitment and on future Committee operation.

As mentioned above recruitment remains our main issue, particularly growing the number of individuals who may take up Group Leader roles.

As reported below our financial situation is healthy. However, membership administration has become an increasingly onerous task for the current voluntary administrative arrangement. We are exploring ways of streamlining administration, by making more extensive use of the Third Age Trust's Beacon system. This expansion will include expanding its use to support Groups Leaders with their Group management activities. Some groups have already migrated to Beacon successfully. We are also considering making more use of external commercial services for administrative function to help with likely future growth of Edinburgh u3a.

As Edinburgh u3a grows in size our Constitution is less fit for purpose of a large organisation. The Trust has also issued new model Constitutions. We plan to update our Constitution to support more flexible ways of operation, primarily by incorporating aspects of the model Constitution into Edinburgh u3a's current Constitution.

### **Financial Review**

In the aftermath of the difficulties experienced during the Covid 19 pandemic and the re-introduction of membership subscriptions as of 1 April 2022 following their suspension during the period August 2021 to March 2022, normal Edinburgh u3a business has resumed as evidenced specifically by the level of subscriptions and total expenditure. Excluding the erroneous credit of £42,820 received from Santander UK plc in late March 2022 and refunded in May 2022 (see Note 9), Eu3a recorded a deficit of £2,124 against a budgeted deficit of £2,661 for the 12-month period to 31 March 2023 compared to a deficit of £3,917 for the previous 12-month period.

As a result, Edinburgh u3a remains in a healthy financial position with cash at the bank of £59,952 at 31 March 2023.

## Operational Funds and Reserves

It was agreed that with effect from 1 April 2022 the following rate structure would be introduced. The single membership fee will be £10 (reduced from £12) and the joint membership fee will be £20 (increased from £17).

By bringing the membership year into alignment with the financial year we can reduce the amount of reserves that we need to hold as the majority of income is received at the start of the year before annual expenditure items fall due for payment.

At the end of every financial year, we propose to carry forward £7,000 to cover six months running costs - this excludes affiliation fees, Beacon membership system administration fees, and subscription to the Third Age Trust magazine which are only paid for active members who will have paid their subscription at the start of the financial year. We propose to hold a further £7,000 as a contingency to cover any unpredicted expenditure. This equates to a total "Reserve" of £14,000 and is amply covered by funds held at 31 March 2023. As a matter of course, the trustees will review the membership fee and the level of Reserves at the end of each financial year and minute their decision accordingly.

It is noted that we are currently carrying reserves significantly in excess of a prudent level, which under our current mode of operation is unlikely to be reduced quickly. This is effectively 'dead' charitable money. The Committee will review the situation during the current financial year and develop plans to make effective use of this surplus within the scope of our charitable purpose. We will consider uses both within the scope of the operation of Edinburgh u3a, and in wider contexts. We will take into account guidance issued by OSCR on levels and use of reserves.

Approved by the Trustees and signed on their behalf by:



George Cleland, Chair \_\_\_\_\_ Date: 6-Sep-2023

## Receipts and Payments Account for the Year Ended 31 March 2023

|   |      | General<br>Fund<br>£ | Restricted<br>Funds<br>£ | Total funds<br>2023<br>£ | Total funds<br>2022<br>£ |
|---|------|----------------------|--------------------------|--------------------------|--------------------------|
|   | Note |                      |                          |                          |                          |
| <b>Receipts</b>                                   |      |                      |                          |                          |                          |
| Members' subscriptions                            |      | 24,606               | -                        | 24,606                   | 10,556                   |
| Gift Aid  |      | 1,325                | -                        | 1,325                    | 4,372                    |
| Donation  |      | 4                    | -                        | 4                        | 27                       |
| Open and members' meetings                        | 3    | -                    | -                        | -                        | -                        |
| Christmas/Other meetings                          |      | -                    | -                        | -                        | -                        |
| Miscellaneous income                              |      | 199                  | -                        | 199                      | 40                       |
| Commission  | 4    | 115                  | -                        | 115                      | 148                      |
| Members' Group and Social Activities              | 7    | -                    | 6,531                    | 6,531                    | 17,466                   |
| 40 <sup>th</sup> Anniversary celebrations         |      | -                    | 5,854                    | 5,854                    | -                        |
| Other income                                      | 9    | -                    | -                        | -                        | 42,820                   |
| <b>Total Receipts from charitable activities</b>  |      | <b>26,249</b>        | <b>12,385</b>            | <b>38,634</b>            | <b>75,429</b>            |
| <b>Payments</b>                                   |      |                      |                          |                          |                          |
| Affiliation fees                                  |      | 9,754                | -                        | 9,754                    | 8,005                    |
| Beacon Licence Fee                                |      | 2,345                | -                        | 2,345                    | 2,288                    |
| Postage   |      | 7,513                | -                        | 7,513                    | 5,685                    |
| Stationery and office supplies                    |      | -                    | -                        | -                        | -                        |
| Printing  | 5    | 457                  | -                        | 457                      | 597                      |
| Website and databases                             |      | 7                    | -                        | 7                        | 8                        |
| Monthly meetings                                  |      | 3,569                | -                        | 3,569                    | 1,576                    |
| Committee costs                                   |      | 2,303                | -                        | 2,303                    | 33                       |
| New members meetings                              |      | 432                  | -                        | 432                      | -                        |
| Group support                                     |      | 142                  | -                        | 142                      | 1,797                    |
| Christmas/Other meetings                          |      | 984                  | -                        | 984                      | -                        |
| Miscellaneous                                     |      | 360                  | -                        | 360                      | 146                      |
| Members Group and Social Activities               | 7    | -                    | 5,929                    | 5,929                    | 16,291                   |
| 40 <sup>th</sup> Anniversary celebrations         |      | 353                  | 5,854                    | 6,207                    | -                        |
| Other expenditure                                 | 9    | 42,820               | -                        | 42,820                   | -                        |
| <b>Payments relating to charitable activities</b> |      | <b>71,039</b>        | <b>11,783</b>            | <b>82,822</b>            | <b>36,426</b>            |
| <b>Governance costs:</b>                          |      |                      |                          |                          |                          |
| AGM costs   |      | 76                   | -                        | 76                       | -                        |
| Independent Examiner                              |      | 100                  | -                        | 100                      | 100                      |
| <b>Purchase of Equipment</b>                      | 6    | 580                  | -                        | 580                      | -                        |
| <b>Total payments</b>                             |      | <b>71,795</b>        | <b>11,783</b>            | <b>83,578</b>            | <b>36,526</b>            |
| <b>Surplus/(Deficit) for the year</b>             |      | <b>(45,546)</b>      | <b>602</b>               | <b>(44,944)</b>          | <b>38,903</b>            |
| <b>Transfer of funds</b>                          |      | <b>1,361</b>         | <b>(1,361)</b>           | <b>-</b>                 | <b>-</b>                 |
| Funds brought forward at 1st April 2022           |      | 100,842              | 4,054                    | 104,896                  | 65,993                   |
| <b>Funds carried forward at 31 March 2023</b>     |      | <b>56,657</b>        | <b>3,295</b>             | <b>59,952</b>            | <b>104,896</b>           |

The notes on page 8 form an integral part of these financial statements.

## Statement of Balances as at 31 March 2023

|                              | Note | General<br>Fund<br>£ | Restricted<br>Funds<br>£ | Total funds<br>2023<br>£ | Total funds<br>2022<br>£ |
|------------------------------|------|----------------------|--------------------------|--------------------------|--------------------------|
| Bank and cash                |      | 56,657               | 3,295                    | 59,952                   | 104,896                  |
| <u>Other assets</u>          |      |                      |                          |                          |                          |
| Laptop                       |      | 580                  | -                        | 580                      | -                        |
| Gift Aid due                 |      | -                    | -                        | -                        | 1,325                    |
| Deposits paid in advance     |      | -                    | -                        | -                        | -                        |
|                              |      | 580                  | -                        | 580                      | 1,325                    |
| <u>Liabilities</u>           |      |                      |                          |                          |                          |
| Bank error                   | 9    | -                    | -                        | -                        | 42,820                   |
| Creditors                    |      | 100                  | -                        | 100                      | 100                      |
| Deposits received in advance |      | -                    | -                        | -                        | 1,451                    |
|                              |      | 100                  | -                        | 100                      | 44,371                   |

The notes on page 8 form an integral part of these financial statements.

Approved by the trustees and signed on their behalf by:

George Cleland, Chair George Cleland Date: 6-Sep-2023

# Notes to the Accounts for the Year ended 31 March 2023

## 1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

## 2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the aims and objectives. The trustees maintain a single unrestricted General fund for the day-to-day running of the charity. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when the funds are received for specific purposes.

3 Open and members' meetings continue to remain free to members.

4 A commission payment of £115 was received from Riviera Holidays in the 2022-23 financial year.

5 Membership Cards and the Groups Booklet have not been published since 2019-20.

## 6 Equipment

The estimated value of the equipment at 31 March 2023 relates to a laptop purchased during the year and is recorded in the Statement of Balances on page 7.

## 7 Summary of fund movements

|                                 | <b>Balance as at<br/>31/03/2022</b> | <b>Receipts</b> | <b>Payments</b> | <b>Transfers</b> | <b>Balance as at<br/>31/3/2023</b> |
|---------------------------------|-------------------------------------|-----------------|-----------------|------------------|------------------------------------|
|                                 | <b>£</b>                            | <b>£</b>        | <b>£</b>        | <b>£</b>         | <b>£</b>                           |
| <b><u>Restricted funds</u></b>  |                                     |                 |                 |                  |                                    |
| Astronomy                       | 150                                 | 282             | 102             |                  | 330                                |
| Garden tour                     | 1,361                               | -               | -               | (1,361)          | -                                  |
| Garden 1                        | -                                   | 216             | 216             |                  | -                                  |
| Geology                         | 641                                 | 550             | 590             |                  | 601                                |
| Golf                            | 71                                  | 240             | 80              |                  | 231                                |
| Outings                         | -                                   | 984             | 637             |                  | 347                                |
| Science                         | 150                                 | -               | 66              |                  | 84                                 |
| Tennis                          | 1,035                               | 1,809           | 1,893           |                  | 951                                |
| Self-led Yoga                   | -                                   | 1,215           | 945             |                  | 270                                |
| Yoga 2                          | 646                                 | 1,235           | 1,400           |                  | 481                                |
|                                 | 4,054                               | 6,531           | 5,929           | (1,361)          | 3,295                              |
| Other income                    | -                                   | 5,854           | 5,854           | -                | -                                  |
|                                 | <b>4,054</b>                        | <b>12,385</b>   | <b>11,783</b>   | <b>(1,361)</b>   | <b>3,295</b>                       |
| <b><u>Unrestricted fund</u></b> |                                     |                 |                 |                  |                                    |
| General fund                    | <b>100,842</b>                      | <b>26,249</b>   | <b>71,795</b>   | <b>1,361</b>     | <b>56,657</b>                      |
| <b>Total funds</b>              | <b>104,896</b>                      | <b>38,634</b>   | <b>83,578</b>   | <b>-</b>         | <b>59,952</b>                      |

8 No remuneration was made to any Trustee.

9 A credit of £42,820, purporting to be a probate closure transfer from Santander UK plc was received in late March 2022 resulting in the level of funds standing at £100,842 at 31 March 2022. It was subsequently established that this amount was credited to Eu3a in error and these funds were returned to Santander UK plc in May 2022.



# Independent Examiner's Report

## to the Trustees of Edinburgh University of the Third Age

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 6 to 8.

### 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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 2006 Accounts Regulations. 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

In the course of 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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

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:



Name:

Barrie Wilkinson

Address:

3 Braid Farm Road  
Edinburgh  
EH10 6LG

Date:

13/09/23