

# **LEWES U3A**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31st AUGUST 2018**

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# LEWES U3A

## LEGAL and ADMINISTRATIVE INFORMATION

|                             |  |
|-----------------------------|--|
| <b>CHARITY NUMBER</b>       | 297948   |
| <b>TRUSTEES</b>             | Derek Blayney<br>Eileen Bull<br>Gordon Bull (Chair)<br>Sue Davies<br>Ann Holmes<br>Janet Kennedy<br>Lynne Masters<br>Margaret Sheppard<br>Hannah Stephenson (From November 2017)<br>Nancy Wiginton |
| <b>CONTACT ADDRESS</b>      | Lewes U3A<br>Lynne Masters<br>19 Cranedown<br>LEWES<br>BN7 3NA   |
| <b>WEBSITE</b>              | <a href="http://www.u3asites.org.uk/lewes/home">http://www.u3asites.org.uk/lewes/home</a>  |
| <b>INDEPENDENT EXAMINER</b> | Steve Brentnall FCIE<br>1 Meadow View Cottages<br>Town Littleworth<br>Lewes<br>BN8 4TH   |
| <b>PRIMARY BANKERS</b>      | NatWest Bank<br>Lewes Branch<br>11 High Street<br>LEWES<br>BN7 2LH   |

# LEWES U3A

## Report of the trustees of Lewes U3A for 2017/18

Registered charity 297948

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.

The trustees who have served during the year are as follows:

|                   |  |
|-------------------|--|
| Gordon Bull       | Chair                                  |
| Nancy Wiginton    | Secretary (until 1 May 2018)           |
| Lynne Masters     | Secretary (from 1 May 2018)            |
| Susan Davies      | Treasurer                              |
| Janet Kennedy     | Membership Secretary                   |
| Ann Holmes        | Assistant Treasurer                    |
| Hannah Stephenson | Course Provision Co-ordinator          |
| Derek Blayney     | Programme Editor and Equipment Officer |
| Eileen Bull       | Social Events Secretary                |
| Margaret Sheppard | Minutes Secretary                      |
| Euan Reid         | (until November 2017)                  |
| Edward McLeish    | (until November 2017)                  |

The following two people were co-opted onto the Executive Committee during the year

|                |                       |
|----------------|-----------------------|
| Neil McWalter  | Accommodation Officer |
| Jenny McWalter | Accommodation Officer |

### Structure, governance and management

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 property of Lewes U3A. The Executive Committee, consisting of not less than five and not more than ten members, is elected annually by the members at the AGM. The honorary officers (chairman, vice-chairman, secretary, and treasurer) are appointed by the elected committee at their first meeting following the AGM. The Executive Committee may co-opt two members who will serve until the next AGM. Neil and Jennie McWalter, who are the Accommodation Officers, were co-opted.

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 Course Provision Co-ordinator.

Our Data Protection, Privacy and Health and Safety policies are kept under review by the Executive Committee and are published on our website.

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 the national newsletters from TAT. The current membership is in well over of 900 people.

# LEWES U3A

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.

Lewes U3A runs a website that is kept up-to-date so members and the public can see what is on, download membership application forms, make contact with members of the Executive Committee, and see what events are on in the region.

Lewes U3A makes use of the national membership database system to record details about our members. This system also allows organisers of groups to keep in contact with their group members, fostering a greater sense of belonging.

## **Objectives and activities**

Lewes U3A is part of a national and international movement of older people who wish to keep their minds and body active and share their lifetime 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 organized and run by members who freely give of their time, experience and expertise.

We aim to:

Develop and sustain opportunities for members to pursue interests through stimulating group study, talks, visits and activities whilst keeping the cost of annual membership, study groups and activities low.

Encourage all no longer in full-time employment to join and participate

We seek to support members who have limited mobility, hearing or sight. We choose our meeting locations with care with accessibility in mind. People needing a carer or escort to accompany them may bring that person free of charge. For outings and holidays a carer accompanying a member will need to pay the full cost of the holiday/outing.

Over the past year we have provided numerous opportunities for our members to engage with a wide variety of activities and subjects. The list of groups demonstrates the wide range activities and learning opportunities we provide. Many of these groups have multiple versions (e.g. there are four French language study groups). Each year we add more as our membership grows and more people come forward to offer their expertise and enthusiasm to share with others.

Advanced French Grammar  
Art and Fiction  
Art of Northern Europe  
Art Matters  
Badminton  
Bauhaus Movement  
Bird Watching  
Book Circle  
Bridge  
Chamber Music  
Coffee Club and book swap  
Creative Writing  
Croquet  
Current Issues  
Ecology of the South Downs  
English Literature

## LEWES U3A

European Literature  
Family History  
Film Appreciation  
First Unification of Germany  
Four Great Artists labelled as Degenerate by the Nazis  
Four novels of Joseph Conrad  
Franz Schubert  
French  
French Book Group  
Geology  
German  
German Language Book Group  
German Democratic Republic – a failed experiment?  
Glimpses into India's Civilisation  
Globetrotters  
Greek  
Hands on Art  
Holidays  
Haydn String Quartets  
In the News  
Italian  
Jazz Appreciation  
Jazz talks  
Johann Christoph Bach  
Knitting, sewing and crafts  
Latin  
Life Sciences  
Listening to Chamber Music  
Listening to Music  
Listening to Musicals  
Living History  
Local History with the Path Detective  
Music of Gerald Finzi and the poetry of Thomas Hardy  
Out and About  
Painting  
Party in the Park  
Playford Dances  
Play Reading  
Poetry  
Pre-concert talks  
Public Art  
Public Lectures  
Raspberry Pi self-help group  
Russian  
Russian Revolution  
Russian Literature  
Science Discussion  
Science talks  
Shakespeare  
Social Cycling  
Soviet Music  
Spanish  
Tales of Germany  
The Romantics, nature and landscapes  
Two Victorian novels  
Visiting Churches and Chapels

# LEWES U3A

Weimar Cinema  
Wine Tasting  
Wisdom through the ages  
Writing Group  
Writing Workshop

## **Achievements and performance**

Our achievements are measured by the number and range of groups, subjects and activities provided. From the above list one can see that we have been successful in offering a wide range of topics and groups.

Membership of groups varies from a handful to over 120. Where groups become oversubscribed we endeavour to provide another group with similar objectives. We encourage people to come forward and offer their knowledge and skills to run new groups.

The benefits to members are many and varied. People can follow their interests and learn more and get more out of these interests, make friends and socialise.

During the year, Lewes U3A holds a social event where people come together, with shared food, to enjoy each other's company and to meet new people.

Throughout the year Lewes U3A organises a number of public lectures on a wide range of topics. These public lectures add to the vibrant cultural mix that is Lewes.

Each year Lewes U3A holds an open day aimed at attracting new members. Held in a central location in Lewes, the various conveners of the 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. As a result of the 2018 Open Day, 33 new members joined Lewes U3A. In addition, many members signed up to join groups.

## **Public Benefit**

The Trustees acknowledge the requirement to demonstrate clearly that Lewes U3A has charitable purposes or aims that are for the public benefit. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit.

Our activities are aimed at supporting people no longer in employment who wish to continue to learn across a wide range of topics. Such an environment supports people who live on their own by providing a sociable space where people can come together for a common cause. Many people offer their time to the organisation in a number of ways and this gives them a sense of well-being and worth. We aim to help people to remain young in mind and body and to enjoy sharing their activities with others.

## **Financial review**

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 2017/18 amounted to £48,751 (2016/17 £45,414). Total payments of £45,218 were made in 2017/18 (2016/17 £46,276) resulting in a net cash surplus £3,533 (deficit of £862 in 2016/17).

Members may be interested to know the 86% of total income from Subscriptions and Course Costs is spent on Room Hiring and Affiliated Fees.

## LEWES U3A

At the end of the year the total cash balances at 31 August 2018 is £31,797 (2016/17 £28,264), the breakdown being shown in Note 2 on page 8.

### **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 2018 was £14,040 being retained for future spending on new activities.

The general Fund balance at 31 August 2018 was £13,248 (2016/17 £8,815) providing an adequate amount of working cash for the Charity.

Signed on behalf of the Trustees of Lewes U3A by the Chair, Gordon Bull

Chair.....

Date.....

# LEWES U3A

## RECEIPTS & PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31st AUGUST 2018

|   | <b>2018</b>    | <b>2017</b>    |
|---|----------------|----------------|
|   | £              | £              |
| <b>INCOME RECEIPTS</b>                            |                |                |
| Voluntary Receipts                                |                |                |
| Subscriptions                                     | 9,309          | 9,039          |
| General donations                                 | 3              | 23             |
| Gift Aid tax reclaimed                            | <u>1,645</u>   | 1,451          |
| Receipts for Activities                           |                |                |
| Fees for courses, lectures, trips etc.            | 36,114         | 32,864         |
| Contributions for refreshments                    | <u>1,468</u>   | 1,623          |
| Other Receipts                                    |                |                |
| Grant - Third Age Trust                           | 159            | 169            |
| Bank interest                                     | 41             | 48             |
| Miscellaneous receipts                            | <u>11</u>      | 197            |
| <b>Total receipts</b>                             | <u>48,751</u>  | <u>45,414</u>  |
| <b>DIRECT CHARITABLE EXPENDITURE</b>              |                |                |
| Affiliation fees, insurance & U3A News            | 4,921          | 4,850          |
| Cost of courses, lectures, trips etc.             | 34,045         | 33,594         |
| Cost of refreshments                              | 576            | 674            |
| Cost of social events                             | 153            | 617            |
| Printing, postage, stationery etc.                | 4,039          | 4,003          |
| Purchases of equipment                            | <u>352</u>     | 825            |
| <b>MANAGEMENT AND ADMINISTRATION</b>              |                |                |
| General administrative expenses                   | 537            | 1,230          |
| Independent Examination fee                       | 320            | 295            |
| Sundry expenses                                   | <u>275</u>     | 188            |
| <b>Total payments</b>                             | <u>45,218</u>  | <u>46,276</u>  |
| <b>NET RECEIPTS/(PAYMENTS) FOR THE YEAR</b>       | 3,533          | (862)          |
| Cash and bank balances at 1st September 2017      | 28,264         | 29,126         |
| <b>Cash and bank balances at 31st August 2018</b> | <u>£31,797</u> | <u>£28,264</u> |

All of the Receipts and Payments of Lewes U3A are unrestricted. See Page 6 for a breakdown of the Receipts and Payments by Designated Fund.



# LEWES U3A

## STATEMENT OF ASSETS AND LIABILITIES AT 31st AUGUST 2018

|   | 2018    | 2017    |
|---|---------|---------|
|   | £       | £       |
| <b>MONETARY ASSETS</b>  |         |         |
| Bank and cash balances :  |         |         |
| NatWest Bank current account (General Fund)                           | 10,979  | 6,547   |
| NatWest Bank current account (Out and About Group)                    | 3,847   | 3,180   |
| NatWest Bank current account (Theatre Group)                          | 0       | 1,658   |
| NatWest Bank reserve account (General Fund)                           | 2,269   | 2,268   |
| Nationwide Building Society (Writing Workshop Group)                  | 651     | 600     |
| CCLA Ltd - COIF Deposit Fund  | 14,040  | 14,000  |
| Petty cash account (Writing Workshop Group)                           | 11      | 11      |
|   | £31,797 | £28,264 |
| <b>NON MONETARY ASSETS</b>  |         |         |
| Assets retained for the Charity's own use; various items of equipment |         |         |
| Shown at estimated market values                                      |         |         |
| Brought forward   | 8,425   | 7,600   |
| Purchased during the year   | 352     | 825     |
| At estimated market value carried forward                             | £8,777  | £8,425  |

### 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 five Designated Funds. A summary of the Receipts and Payments by Designated Fund is shown below.

|                        | Balance at 1st<br>September 2017 | Incoming | Movements in<br>Resources<br>Outgoing | Transfers | Balance at 31st<br>August 2018 |
|------------------------|----------------------------------|----------|---------------------------------------|-----------|--------------------------------|
|                        | £                                | £        | £                                     | £         | £                              |
| General Fund           | 8,815                            | 34,743   | 31,968                                | 1,658     | 13,248                         |
| Development Fund       | 14,000                           | 40       | 0                                     | 0         | 14,040                         |
| Out and About Group    | 3,180                            | 13,825   | 13,158                                | 0         | 3,847                          |
| Writing Workshop Group | 611                              | 143      | 92                                    | 0         | 662                            |
| Theatre Group          | 1,658                            | 0        | 0                                     | (1,658)   | 0                              |
|                        | 28,264                           | 48,751   | 45,218                                | 0         | 31,797                         |

- 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 2018 which are set out on pages 7 and 8.

**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* FCIE

I Meadow View Cottages

Town Littleworth

LEWES

BN8 4TH

Date .....