

**LRU3A – TREASURERS’ PEER SUPPORT GROUP**  
**MEETING – 26<sup>th</sup> OCTOBER 2023, 16.00, on Zoom**

Join Zoom Meeting

<https://us02web.zoom.us/j/86216077926?pwd=N1R1aGJiaGpJeG5MV0ZpNmxDUGdLQT09>

Meeting ID: 862 1607 7926

Passcode: 986082

**ATTENDEES:**

No	u3a NAME	REP NAME	Att	Apol
1	Abbeywood & Thamesmead	Pat Stratful		
2	Barnet	Brian Lipman Sarah Beamont		1
3	Beckenham	Lynne Edwards (LE)	1	
4	Bexley	Keith Scott		1
5	Bromley	Jon Pearce		
6	Crouch End & District	Peter Stachniewski		1
7	Croydon	Paul Smith Jenny Wilson		
8	Dagenham	Jan Mortimer	1	
9	Dulwich & District	Ruth Colvin		1
10	Ealing	Liz Major	1	
11	Enfield	Joan Williams Jean Poyser	1 1	
12	Hackney	Barbara Patilla		
13	Hammersmith and Fulham	Graham Tigg Derek Hodd		
14	HGS	Simon Freeman (SF)	1	
15	Harrow	Krutsna Buddhdev		
16	Havering	Graham Lyons		
17	Hillingdon	Richard Fremantle	1	
18	Hounslow	Rob Woods		
19	Islington	Mary White Derek Harwood (DH)	1	1
20	Kenton & District	John Bishop		
21	Kingston	Joy Garvey Jane Hoyland Fiona Tolmie	1	
22	London SE	Tim Crossley		
23	Merton	David Drummond	1	
24	Mill Hill	Warren Starr		
25	North London	Roy Seger		
26	Northwood & District	Keith Cains		
27	Norwood	Lindi Kibbey (LK) Nick Trotman	1	
28	Orpington	Bob Browne (BB)	1	
29	Palmers Green & District	Howard Strudwick		
30	Redbridge	Maurice Neiberg Stuart Wallman (SW)	1	1
31	Richmond upon Thames	John Cardwell Carole Fletcher		
32	Sidcup	Georgina Self		
33	Stanmore District	Martin Carr		1
34	Sutton & District	Chris McCarthy		
35	Tower Hamlets	Dymphna Dale		
36	u3a in London	Anthony Sober		
37	Upminster	Malcolm Henderson-Begg		
38	Waltham Forest	Trevor Farnes		
39	Wandsworth	Lynne Jones		
40	Wanstead & Woodford	Diane Conway		
41	Welling	Irene Michell		1

**AGENDA:**

1. Actions Arising
2. Gift Aid update
3. Groups Cash Management
4. Anything else / open discussion / AOB
5. Next meeting date

There hadn't been any agenda items submitted.

**SUBJECTS:**

1. **Actions Arising:** From the last meeting there was a request if there is a listing from HMRC Inspector re valid items that be included in a gift aid claim. DH responded that the nature of the previous guidance from HMRC had not included a listing of specific items.
2. **Gift Aid Dispute (Trust vs HMRC):** Following on from the last meeting DH gave an update on progress. The Third Age Trust has now placed a contract with Haysmacintyre (previous auditors) to represent them in this dispute process. It seemed a particular HMRC Officer was not following the previous (2021) HMRC guidance & was challenging the basis that some u3as were using in their submissions. Haysmacintyre has asked for data to reflect the spread of u3as and their income/ expenditure profile. Some are 'Fully Inclusive', some are 'Pay As You Go'. With many being within this spectrum. 5 u3as are supporting and providing this data. It is expected this 'dispute' will take some time and in the meantime, u3as should carry on doing what they've been doing, being aware of the national guidance: [Gift Aid Guidance](#)
3. **Group Cash Management:** LE raised this issue. It concerned a certain group in Beckenham which received funding/ subsidy from central funds (although their groups are largely 'Pay As You Go'). The Group Leader was collecting money from those group members, but then deducted her personal expenses, before handing the funds in to the Treasurer. The Treasurer DH, 7 others, agreed that she had the right to challenge the expenses and not pay if they were unreasonable. A wider general discussion on cash management for groups followed.
4. **Guest Attendance:** there was a query about were guests (or partners) allowed to attend a u3a event or outing. The first point was made about only members are covered by the Trust's insurance policies. DH advised that some u3a do have a 'Taster' policy (eg guests can come once, before becoming a member). Whatever each u3a determines should be written down in their 'Finance Policy'.
5. **Donations to another Charity:** LK asked about a u3a giving a donation to another charity. She believed this was not allowed.. DH agreed, unless that charity has the same charitable Object clause (in its Constitution). See national guidance: [Finance Matters](#). However if the donations are personal, just from 'members', ie not through the u3as accounts, or even if it is not 'supported' by the u3a, then people can do what they like.
6. **Reserves vs 'Residual' Funds:** SW asked about levels of cash that had built up (eg over the pandemic period). Reading Charity Commission guidance it seemed that this was not 'allowed'. And/or, if this was being done to then allow investments, then the u3as Accounts should clearly state this. DH and others agreed, that it was not desirable to build up – excessive – reserves. SF advised each u3a should have a stated 'reserves policy' (could be part of their Finance Policy). All agreed building excessive cash was not good and either membership subscriptions should be lowered or ways of spending more, should be considered

(to develop the u3a). BB advised that their u3a had asked Group Leaders to come up with ideas for development. Ideas to help recruitment and further the u3as Object clause are all valid reasons for spending money.

7. **Topics for next Meeting:** DH asked ideas be submitted, but also advised that if there are any problems arising, or any queries in the interim, these be sent in to DH at any time.

**Actions arising:**

- a. none

**Next Meeting(s):** meetings will be, every 3 months generally on Tuesday's at 4.00pm. The next meeting is **Tuesday 23<sup>rd</sup> January, 4.00.**