

Independent examiner's report to the trustees of the West Wilts U3A

I report on the accounts of the Trust for the year ended 31st December 2017

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 114(2) of the Charities Act 2011 (the 2011 act) and that an independent examination is required.

It is my responsibility to: examine the accounts under section 145 of 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 report

My examination was carried out in accordance with the General Directions given by the Charity Commission. It included a review of the accounting records kept by the charity and, it also included a review of a sample of transactions, and seeking explanations from the Treasurer of any matters which arose from that review. The examination did not provide all the evidence that would be required by 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

The trustees have prepared receipts and payments account and these have been reconciled with bank balances and cash records held at year end.

In connection with my examination, no matter has come to my attention which (1) gives me reasonable cause to believe that in any material respect the requirement to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of 2011 Act 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:  **(Qualified CIPFFA 1980)**

Name: Graham Brown

Dated:

1/3/18

West Wilts U3A

**Annual Accounts
For the year ended
31st December 2017**

Registered with the Charity Commission for England & Wales
Registered Charity Number 1045605

West Wilts USA

Registered Charity No. 1045605

Financial Statements for the year ended 31st December 2017
RECEIPTS & PAYMENTS ACCOUNT

	Notes	Unrestricted Funds	Restricted Funds	TOTAL 2017	TOTAL 2016
Receipts					
Subscriptions	Note 1b	£ 8,852	£	£ 8,852	£ 8,372
Charitable Activities -					
Study Group	Note 2		10,947	10,947	13,155
Social Activities	Note 3		22,428	22,428	19,643
Other		3,333	394	3,727	4,436
Total Receipts		12,185	33,769	45,954	45,606
Payments	Note 1b				
Third Age Trust - Capitation Fees		2,517		2,517	2,671
Charitable Activities -					
Study Groups	Note 2		11,675	11,675	12,909
Governance & Administration		7,795		7,795	8,172
Social Activities	Note 3		24,462	24,462	17,661
Other		440	837	1,277	240
Total Payments		10,752	36,974	47,726	41,653
Excess/Deficit of Receipts over Payments		1,433	-3,205	-1,772	3,953
Bank accounts & cash at 1st January	Note 1c	6,789	11,733	18,522	14,568
Bank accounts at 31st December		8,222	8,528	16,750	18,522

STATEMENT OF ASSETS & LIABILITIES

Cash Funds	8,222	8,528	16,750	18,522
Bank Accounts & Cash	8,222	8,528	16,750	18,522
Other Monetary Assets	2,611	0	2,611	0
Gift Aid	2,611	0	2,611	0
Investment Assets	2,611	0	2,611	0
Funds/shares at market value	0	0	0	0
Assets retained for charity use	65	0	65	491
e.g. Property	65	0	65	491

The attached Notes and Independent Examiner's certificate form part of these financial statements and signed on their behalf by



D Ramsay-Arthur
Treasurer

G Evans
Chair

D Ramsay-Arthur
Treasurer

4/3/2018

Notes to the Accounts for year ended 31st December 2017

Note 1. Basis of preparation.

a. **Basis of accounting.** The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2006) issued in March 2005, applicable UK Accounting Standards and the Charities Act 1993. The accounts are prepared on a Receipts & Payments basis.

b. **Funds.** Unrestricted funds are those funds which the trustees are free to use for any purpose to further the charity's objectives. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose. Restricted funds are funds which are to be used in accordance with restrictions imposed by the donor. The charity has no permanent endowment funds.

c. **Changes to this year's accounts:** None

	Opening Balance	Receipts	Payments	Current Balance
Note 2 - Study Groups analysis				
Antiques & Collectibles	£ 68.00	£ 0.00	£ 0.00	£ 68.00
Archaeology	84.12	0.00	60.00	24.12
Architecture	153.11	242.75	171.00	224.86
Bridge (Monday)	191.02	928.00	759.37	359.65
Computer Club (R Fox)	715.64	441.94	391.00	766.58
Computer Group (D Povey)	1.00	0.00	0.00	1.00
Computer - (Ipad (J Freeman))	0.00	441.00	441.00	0.00
Computer - Mac Group (P Gillam)	0.00	270.00	220.00	50.00
Craft 4	142.00	118.00	213.00	47.00
Garden Group	1,201.11	3,572.90	3,914.59	859.42
Local History	191.33	150.00	202.00	139.33
History	159.37	195.00	197.00	157.37
Music Appreciation 1	328.33	220.00	220.00	328.33
Music Appreciation 2	35.44	319.75	243.45	111.74
Music 3	29.15	259.00	240.00	48.15
Painting 1	439.96	718.00	500.00	657.96
Painting 2	304.70	510.00	557.23	257.47
Painting 3	464.97	503.00	602.00	365.97
Pilates	123.61	523.00	637.50	9.11
Relaxation	47.40	181.00	200.45	27.95
Science and Engineering	273.30	226.00	212.00	287.30
Singing for Pleasure	63.74	506.00	447.60	122.14
Table Tennis	0.00	32.00	0.00	32.00
Tai Chi	171.50	590.00	706.00	55.50
Zumba	841.41	0.00	540.00	301.41
Sub Totals	6,030.21	10,947.34	11,675.19	5,302.36
Other	516.41	394.06	836.56	73.91
Sub Totals	6,546.62	11,341.40	12,511.75	5,376.27
Social Activities - Note 3				
Trips/Theatre Events	5,186.34	22,427.80	24,462.09	3,152.05
Grand Total	11,732.96	33,776.80	36,973.84	8,528.32