

**YORKSHIRE AND HUMBERSIDE REGION - UNIVERSITY OF THE THIRD AGE  
INCOME AND EXPENDITURE ACCOUNT**

|                        |             | <u>12 months 2025</u> |          | <u>9 months 2024</u> |          |
|------------------------|-------------|-----------------------|----------|----------------------|----------|
|                        | <u>Note</u> | <u>£</u>              | <u>£</u> | <u>£</u>             | <u>£</u> |
| <b>INCOME</b>          |             |                       |          |                      |          |
| Annual Summer School   |             |                       | 59,897   |                      | 50,558   |
|                        |             |                       | 59,897   |                      | 50,558   |
| <b>EXPENDITURE</b>     |             |                       |          |                      |          |
| Annual Summer School   |             |                       | 59,018   |                      | 51,216   |
| Grants                 | 1           |                       | 505      |                      | 116      |
| Other                  | 2           |                       | 418      |                      | 359      |
|                        |             |                       | -        |                      |          |
|                        |             |                       | 59,941   |                      | 51,691   |
| (SHORTFALL ) / SURPLUS |             |                       | (44)     |                      | (1,133)  |

## BALANCE SHEET AS AT 31ST DECEMBER 2025

|                    | <u>Note</u> | <u>31/12/2025</u> |               | <u>31/03/2024</u> |               |
|--------------------|-------------|-------------------|---------------|-------------------|---------------|
|                    |             | <u>£</u>          | <u>£</u>      | <u>£</u>          | <u>£</u>      |
| FIXED ASSETS       |             |                   | 0             |                   | 0             |
| NET CURRENT ASSETS |             |                   |               |                   |               |
| Bank and Cash      | 3           | 19,881            |               | <u>11,560</u>     |               |
|                    |             | 19,881            |               | <u>11,560</u>     |               |
| less: Creditors    | 4           | <u>8,365</u>      | 11,516        | <u>0</u>          | 11,560        |
|                    |             |                   | <u>11,516</u> |                   | <u>11,560</u> |
| represented by:    |             |                   |               |                   |               |
| RESERVES           | 5           |                   | <u>11,516</u> |                   | <u>11,560</u> |

Signed by Chairman on behalf of Trustees

Date

09 January 2026

## ACCOUNTING POLICIES

### 1 Accounting Convention

The accounts are prepared under the historic cost convention. They are prepared in accordance with the requirements of the Charities Act 2011 and Financial Reporting Standard 102.

### 2 Accounting Date

In 2024 the accounting date changed to 31 December from 31 March. The comparative figures in these accounts are for the nine months ended 31 December 2024. The comparative figures have not been restated for this change as no material transactions occurred in the three months to 31 March 2024.

### 3 Accounting Basis

The organisation became a charity on 15 December 2024 and from that date the accounting basis changed from a receipts and payments to an accruals basis. The Trustees consider accruals to be a preferable basis. The comparative figures have been restated for this change.

### 4 Grants

Grants to u3a Groups in the Yorkshire and Humberside region are accounted for when paid.

### 5 Cash

Cash is held in an instant access non-interest bearing account.

### 6 Other

No activities are subject to tax. There are no fixed assets, leases or stock. There are no employees.

### 7 Reserves are maintained to cover any unforeseen losses on the charity's activities. All reserves are general funds.

## NOTES TO THE ACCOUNTS

|   | 2025           | 2024         |              |
|---|----------------|--------------|--------------|
| <b>3 GRANTS MADE</b>                                    |                |              |              |
| Grants to u3a Groups in Yorkshire and Humberside region | 505            | 116          |              |
|   | £505           | £116         |              |
| <br>  |                |              |              |
|   | 2025           | 2024         |              |
| <b>2 OTHER</b>  |                |              |              |
| Management expenses                                     | 296            | 260          |              |
| Bank charges  | 122            | 99           |              |
|   | £418           | £359         |              |
| <br>  |                |              |              |
|   | 31/12/2025     | 31/12/2024   |              |
| <b>3 BANK AND CASH</b>                                  |                |              |              |
| HSBC Current Account                                    | 19,881         | 11,560       |              |
| Cash  | 0              | 0            |              |
|   | £19,881        | £11,560      |              |
| <br>  |                |              |              |
|   | 31/12/2025     | 31/12/2024   |              |
| <b>4 CREDITORS</b>                                      |                |              |              |
| Summer School 2026 Fees in Advance                      | 8,365          | 0            |              |
| Other   | 0              | 0            |              |
|   | £8,365         | £0           |              |
| <br>  |                |              |              |
|   | 31/12/2025     | 31/12/2014   |              |
| <b>5 RESERVES</b>                                       |                |              |              |
|   | <u>General</u> | <u>Total</u> | <u>Total</u> |
| Balance at 1 January ( 2024 : 1 April )                 | 11,560         | 11,560       | 12,693       |
| Shortfall for the year / period                         | (44)           | (44)         | (1,133)      |
|   | £ 11,516       | £ 11,516     | £11,560      |