

Independent examiner's report to the Llandrindod Wells U3A

I report on the accounts of the LIW U3A for the year ended 31st January 2014 which are attached.

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 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of 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 qualified statement

Proper receipts and payments accounts for the year in question for the main activities of the Llandrindod Wells U3A were prepared after the year end but had not been maintained during the year. There were gaps in the financial record keeping in respect of the subsidiary Events and Special Interest Groups' Activities. The Trustees will need to ensure that these inadequacies are rectified.

In connection with my examination, no matter, other than those referred to in the paragraph above, has come to my attention :

(1) which gives me reasonable cause to believe that in any material respect the requirements to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 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.

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Date: 3rd March 2014