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**Independent examination of the Diss u3a Accounts as presented by the treasurer.**

Thank you for asking me to look over the u3a accounts for the period 1<sup>st</sup> Jan – 31<sup>st</sup> Dec 2023.

I have checked a selection of the receipts and payments for the given period against the Barclays bank account statements and the beacon accounting system and have also been able to cross-reference these with the supporting documentation provided.

From what I have seen, I am happy and have signed the enclosed provided statement.

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I have three minor observations...

- There are three large payments for which there appears to be no invoice or receipt on file.  
e.g.

Marston Plc x 2 £1,702 (Christmas Lunch).  
Corn Hall £1,065 (Anniversary lunch).

It would be good practice to always insist on getting receipts, especially for larger sums.

- I found some transactional dates of receipts / payments in / out of the bank account difficult to trace on the Beacon accounting system, as they do not always correspond with the data input date – I appreciate why these dates can be different, but perhaps a cross reference on the bank statement would be useful to aid checking? e.g.

Beacon contingency data entry 28/04/23      Bank transaction 31/05/23  
Social outing – Corn hall data entry 02/03/23      Bank transaction 11/04/23

- I was able to check to my satisfaction all the accounts except for the members subs / social outing receipts – I spent a long time trying to reconcile the members payments to the club but unfortunately failed to understand the system used. I would recommend that a form be produced for club officers to use to simplify and clarify the process – so that it is more transparent to checking.

My overall impression is that the accounts are managed well, and the treasurer does a good job keeping and maintaining the accounts for the club.

C Flack      24/02/2024