

EAST YORKSHIRE FEDERATION OF WOMENS INSTITUTES

England & Wales · Charity number 1010322

Details

Status Registered

Legal form Charitable company

Company number [02682463](#)

Registered 1992-04-06

Register [View on the Charity Commission register](#)

Contact

Address 4 Stables Offices
Molescroft Farm
Grange Way
Beverley
HU17 9FS

Phone 01482860626

Email fedsec@eastyorkshirewi.org.uk

Activities

Objects: TO FURTHER THE PURPOSE OF THE WOMENS INSTITUTE MOVEMENT IN EAST YORKSHIRE AND ELSEWHERE

Activities: The WI is a non-political, non-sectarian organisation whose aim is to educate women to enable them to provide an effective role in the community, to expand their horizons and to develop and pass on important skills.

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** EAST YORKSHIRE AND ELSEWHERE
- East Riding Of Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£75,952	£75,952	-	-
2024-12-31	£80,712	£75,155	-	-
2023-12-31	£75,744	£79,944	-	-
2022-12-31	£71,527	£74,589	-	-
2021-12-31	£59,609	£59,613	-	-
2020-12-31	£49,816	£50,575	-	-

Trustees

Name	Role	Appointed
Christine Snowden	Chair	2016-04-06
Amanda Berry		2023-10-10
Ann Meffen		2024-04-03
Chrissie Southall		2024-09-04
Dawn Williams		2024-09-04
Fran Waudby		2022-04-14
Gillian Cowlam		2022-04-12
Julia Lyn Deighton		2024-09-04
Margaret Ann Shields		2024-09-04
Rachel Harris		2024-01-03
Rachel Wrightson		2026-04-26

Accounts

Company Number: 2682463
(England and Wales)

Charity Number: 1010322

EAST YORKSHIRE FEDERATION OF WOMEN'S INSTITUTES

(A company limited by guarantee)

FINANCIAL STATEMENTS

For the year ended

31 December 2025

Phoenix Accountancy and Business Consultancy Limited

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For the year ended 31 December 2025**

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Company Information**For the year ended 31 December 2025**

TRUSTEES

Christine Snowden - Chair
Gillian Cowlam
Suzanne Miller
Anna Mitchell
Elizabeth Lambert – Resigned 26/01/26
Fran Waudby
Alyson Calvert – Resigned 30/06/24
Amanda Berry – Appointed 03/07/24
Julia Deighton – Appointed 04/09/24
Margaret Farmer – Appointed 04/09/24
Resigned 2/7/25
Rachel Harris – Appointed 03/01/24
Ann Meffen – Appointed 30/06/24
Margaret Shields – Appointed 04/09/24
Chrissie Southall – Appointed 04/09/24
Dawn Williams – Appointed 04/09/24

COMPANY SECRETARY

Shirley Jennison

REGISTERED OFFICE

4 Stable Offices
Grange Way
Beverley
East Yorkshire
HU17 9FS

REGISTERED COMPANY
NUMBER

2682463

REGISTERED CHARITY NUMBER

1010322

INDEPENDENT EXAMINER

Rebecca Triffitt, MAAT
Practice Accountant
Phoenix Accountancy and Business Consultancy Limited
4-6 Robert Street
Scunthorpe
North Lincolnshire
DN15 6NG

Company Information
For the year ended 31 December 2025

BANKERS

HSBC
63 Market Place
Beverley
East Yorkshire
HU17 8AL

Co-op Bank
Business Direct
PO Box 250
Skelmersdale
WN8 6WT

COIF Charities Deposit Fund
CCLA Investment Management Limited
80 Cheapside
London
EC2V 6DZ

**Independent Examiner's Report to the Members of
East Yorkshire Federation of Women's Institutes**

I report on the accounts of The East Yorkshire Federation of Women's Institutes for the year ended 31 December 2025, which are set out on pages 6 to 32.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 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 the 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 statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Rebecca Triffitt, MAAT

Practice Accountant
Phoenix Accountancy and Business Consultancy Limited
4-6 Robert Street
Scunthorpe
North Lincolnshire
DN15 6NG

Date:

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2025**

The trustees present their report with the financial statements of the company for the year ended 31 December 2025.

Reference and Administrative Details of the Charity, its Trustees and Advisers

Name of charity: East Yorkshire Federation of Women's Institutes

Company Registration Number: 2682463

Charity Registration Number: 1010322

Federation Office: 4 Stable Offices
Molescroft Farm
Grange Way
Beverley
HU17 9FS
Telephone: 01482 860626
Email: eyfwi@eastyorkshirewi.org.uk

Federation Secretary: Shirley Jennison
Federation Financial Secretary: Andrea Robinson

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Names of trustees (directors) who served during the year and since the year end were as follows:-

FEDERATION CHAIRMAN:

Christine Snowden Kilham WI

VICE-CHAIRMEN:

Suzanne Millar Leven WI
Elizabeth Lambert Beverley Rugby Club WI

HON TREASURER:

Fran Waudby Gilberdyke WI to December 2025
Gillian Cowlam Pocklington Wolds WI from December 2025

ASSISTANT TREASURER:

Gillian Cowlam Pocklington Wolds WI to December 2025

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2025****Directors and Trustees (Continued)****ELECTED MEMBERS:**

Gillian Cowlam	Pocklington Wolds WI
Elizabeth Lambert	Beverley Rugby Club WI
Amanda Berry	Elloughton WI
Fran Waudby	Gilberdyke WI
Julia Deighton	Swanland WI
Maggie Farmer	Gilberdyke WI – to April 2025
Rachel Harris	Gilberdyke WI
Ann Meffen	Withernsea WI
Margaret Shields	Apple Crumble & Stitch WI
Chrissie Southall	Driffield Afternoon WI
Dawn Williams	Howden WI

WI Advisers

Ann Mitchell	Sewerby WI
Suzanne Millar	Leven WI
Barbara Ball	Pocklington WI
Christine Snowden	Kilham WI

Independent Examiner

Rebecca Triffitt, MAAT
Employee of;
Phoenix Accountancy and Business Consultancy Limited
4-6 Robert Street
Scunthorpe
North Lincolnshire
DN15 6NG

Solicitor

Cooper Wilkin Chapman
The Hall
Lairgate
Beverley
East Riding of Yorkshire
HU17 8HL

Report of the Board of Trustees (incorporating the Director's Report)**For the year ended 31 December 2025****Governance**

The National Federation of Women's Institutes of England, Wales, Jersey, Guernsey and the Isle of Man is a Company Limited by Guarantee and not having a share capital. East Yorkshire Federation of Women's Institutes (EYFWI) is a member of the National Federation. EYFWI has a Constitution as well as Memorandum and Articles of Association. The company was incorporated on 29 January 1992.

Every member of the Charity undertakes to contribute a maximum of £1 in the event of the charity winding up.

The Board of Trustees**Recruitment**

Bi-annually all WIs and trustees within the Federation are circulated with invitations to nominate trustees in advance of the Annual Meeting. They usually serve a two year term. The number of trustees must be not less than 8 and no more than 15. The Board of Trustees may make co-options.

Training

1. Trustee Training is provided by the National Federation.

Principal Risks

1. A significant fall in membership would lead to reduced funds. Renewals in April 2026 may be impacted by the changes made by National regarding membership eligibility. More Federation events would need to be organised to make up for the loss of income from subscription fees.
2. The state of the fabric of the property owned by EYFWI is monitored by our agents.

Report of the Board of Trustees (incorporating the Director's Report)

For the year ended 31 December 2025

Objects

The main purposes of the Women's Institute organisation are:

- a) to advance the education of women and girls for the public benefit in all areas including (without limitation):
 - i. local, national and international issues of political and social importance;
 - ii. music, drama and other cultural subjects; and
 - iii. all branches of agriculture, crafts, home economics, science, health and social welfare;
- b) to promote sustainable development for the public benefit by:
 - i. educating people in the preservation, conservation and protection of the environment and the prudent use of natural resources; and
 - ii. promoting sustainable means of achieving economic growth and regeneration;
- c) to advance health for the public benefit; and
- d) to advance citizenship for the public benefit by the promotion of civic responsibility and volunteering.

Main objectives for the following year.

In planning our objectives for the following year the Directors have taken into account the Charity Commission guidance on public benefit.

The Board of Trustees, Advisers/WISPs will focus on increasing membership within the Federation. They will also continue to listen to the membership.

Achievements and Performance

Review of Activities 2025

The EYFWI Board of Trustees is satisfied that in the year 2025:

- Our work reflected our aims.
- Our resources were well managed.
- Members were satisfied with the service they received.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2025**

The overall membership of the Federation remains stable. The Federation Advisers have maintained their work of attending Annual Meetings throughout the Federation. They attended the Federation Roadshows and provided training sessions. The Newsletter was sent to every WI via email (printed copies as requested). A variety of events were held for the members throughout the year.

Chairman's Statement

The Federation is thriving. All the events and activities put on for the members were successful and well attended. The membership remains steady, and we look forward to continued growth in the coming year.

Membership Advisory Committee

The Membership Advisory Committee concentrated on sustainable growth with the objective of further enhancing confidence and satisfaction within the organisation. This year's theme, "Enhancing Capacity with a Member-Centric Approach," aimed to broaden impact, increase capacity, and ensure that existing members felt valued and engaged. This theme has been continued, with the result that members have commented that they have felt listened to and valued throughout the federation.

Throughout the year, the Adviser team maintained regular contact with all WIs, offering personalised training and guidance to help WIs build confidence in governance, expand capacity, and develop skill sets. Working across the Federation, the Adviser team actively sought new opportunities to promote the WI and collaborated with East Yorkshire Voices and local WIs at various community events, including Pride, White Ribbon and the Impact 25 Rugby Initiative, where WI groups were paired with Rugby Union Football clubs. This fostered community, fitness and walking rugby at over 40 clubs nationwide, including at least two in East Yorkshire, building momentum for the Women's rugby World Cup 2025 in England.

The member-centric focus were reinforced by the introduction of Federation Roadshows, which allowed for direct engagement with members and provided tailored support within a targeted geographical location, and has paved the way for specific "technical" roadshows, and online advisor drop-in sessions with the advisors.

Membership numbers continued to rise throughout the year, reflecting the success of this strategic approach, with the opening of two new WIs in the federation and a third being revamped. Members feedback has been extremely positive.

Arts, Crafts & Leisure

In 2025 there were several successful events. The enthusiastic team led craft days and dance sessions amongst other activities. The members have been asked to submit their own ideas which the team will endeavour to facilitate.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2025****East Yorkshire Voices**

During 2025 EYV built on the success of the previous year. We continued to engage with members and WIs, keeping their voices at the heart of our campaigns. Hornsea WI held their own No More Violence event. The Walk of Solidarity in Beverley also brought communities together to support the No More Violence Campaign.

Trustee Dawn Williams joined the Humberside Police and Crime Commissioner's VAWG Independent Advisory Group, representing EYFWI. The Federation Christmas Tree focused on the No More Violence campaign. WIs crafted orange flowers, creating a strong and visible show of support.

WIs supported initiatives with the Humberside Police and Crime Commissioners office creating thousands of white ribbons to be worn by police offices and East Riding Councillors and employees. Westwood WI created large knitted white ribbons for display at events.

WIs continued to support Hull Women's Aid and local food banks. Environmental campaigns remained important. Driffeld WI raised awareness of Clean Rivers and local chalk streams and Nafferton WI were involved in citizen science projects testing water quality. Again, many WIs used the green heart initiative to raise awareness of climate change.

Federation Roadshows continued across the region this year and a campaign stand was developed to start conversations and increase engagement.

Visits to WIs continued. These helped members find their interests and build confidence in campaigning. Engagement in the National Resolution process is growing. This year, a WI submitted a resolution for national consideration.

EYFWI will continue to build on this progress and support members to engage with the issues that matter most across East Yorkshire.

Financial Reserves Policy**1. Purpose of Reserve**

- The reserve is intended as a financial buffer against an unexpected shortfall in income.
- Its intended use is to keep the business premises running and providing a service to our members.

It will also ensure our continued ability to fulfil our contractual obligations to our staff until income improves, or to allow reasonable notice periods/redundancy payments in the worst case.

2. Amount of Reserve

- The amount of the reserve will comprise:
 - (a) 6 months' operating costs of East Yorkshire Federation WI ("the Company"), based on actual costs over the preceding 12 months, **and**
 - (b) the cost of staff redundancy payments should such become unavoidable. This amount will be updated annually to comply with legal requirements, and adjusted in line with employees' age, length of service and salaries.
- The amount of the reserve (a+b) is to be reviewed annually at year end (January Trustees Meeting).

Report of the Board of Trustees (incorporating the Director's Report) For the year ended 31 December 2025

- In addition to this reserve, there will be an amount kept in the instant-access bank savings account to cover unforeseen emergency expenditure. This sum will be equivalent to 20% of the reserve, and will be subject to annual review in January as above.

3. Establishing a Reserve

- The Company already has sufficient funds to cover a reserve as set out above.
- These funds will be set aside in a Charities Only Investment Fund (COIF), already held by the Company, to keep them separate from normal expenditure and enable them to gain interest.

Funds held by the Company in excess of the amount of reserves determined by Trustees shall be used in the furtherance of our charitable objectives. The allocation of these funds shall be determined in principle at the February Trustees Meeting, and all allocations should be spent before the end of the calendar year.

Maintaining premises, equipment and staff to provide support, advice and a central hub for our activities is vital to the successful running of the Company. Thus reasonable expenditure on such purposes is deemed by Trustees to be in the furtherance of our objectives.

Plans for Future Periods

The Board of Trustees, Advisers/WISPS will deliver a variety of events for members to engage with and continue to build and support the members

Statement of disclosure of information to Independent Examiner

We, the directors of the company who held office at the date of approval of these financial statements, each confirm so far as we are aware, that:

- ♦ there is no relevant information of which the company's Independent Examiner is unaware; and
- ♦ we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant information and to establish that the company's independent examiners are aware of that information.

Statement of directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure of the charitable company for that period. In preparing those financial statements, the directors are required to:

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2025**

- ♦ select suitable accounting policies and then apply them consistently;
- ♦ make judgements and estimates that are reasonable and prudent;
- ♦ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

The directors confirm that the accounts comply with the above requirements. The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

Again we have appoint Phoenix Accountancy and Business Consultancy Limited as our Independent Examiners, this was agreed in our annual general meeting.

Small Company Provisions

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006.

Statement of Recommended Practice

The accounts comply with the SORP "Accounting and Reporting by Charities" (effective 1st January 2019) as far as possible whilst complying with the Companies Act 2006.

By order of the Board

C E Snowden

Christine Snowden
Chairman

(Date) 21 April 2026

Income and Expenditure Account
For the year ended 31 December 2025

	Notes	2025 £	2024 £
INCOME	4-6	75,312	80,148
EXPENDITURE	8-9	(75,952)	(75,155)
OPERATING SURPLUS/(DEFICIT)	12	(640)	4,993
INVESTMENT INCOME	7	640	564
PROFIT/(LOSS) ON INVESTMENT		(932)	2,315
SURPLUS/(DEFICIT) FOR THE YEAR		(932)	7,872
RESERVES BROUGHT FORWARD	17	107,313	99,441
RESERVES CARRIED FORWARD	17	106,381	107,313

Income of £75,312 (2024: £80,148) comprises £75,312 (2024: £80,148) for unrestricted funds and £0 (2024: £0) for restricted funds. A detailed analysis of income by source is provided in the statement of financial activities.

The deficit for the year of £932 (2024: surplus £7,872) comprises a deficit of £999 (2024: surplus £7,795) for unrestricted funds and a surplus of £67 (2024: surplus £77) for restricted funds as shown in the statement of financial activities.

There are no recognised gains and losses other than those passing through the income and expenditure account. The income and expenditure account has been prepared on the basis that all operations are continuing operations.

The notes on pages 20 to 32 form part of these financial statements.

Statement of Financial Activities
For the year ended 31 December 2025

	Notes	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Income:							
Donations, Grants and Legacies	4	764	-	764	469	-	469
Income from Charitable Activities	5	64,540	-	64,540	67,179	-	67,179
Income from Other Trading Activities	6	10,008	-	10,008	12,500	-	12,500
Investment Income	7	573	67	640	487	77	564
Total Income		75,885	67	75,952	80,635	77	80,712
Expenditure:							
Expenditure on Charitable Activities	8	74,420	-	74,420	74,008	-	74,008
Cost of Raising Funds	9	1,532	-	1,532	1,147	-	1,147
Total Expenditure		75,952	-	75,952	75,155	-	75,155
Net Income/(Expenditure) before Transfers		(67)	67	(0)	5,480	77	5,557
Transfers between Funds		-	-	-	-	-	-
Net Income/(Expenditure) before other recognised Gains and Losses		(67)	67	(0)	5,480	77	5,557
Other recognised gains and losses		(932)	-	(932)	2,315	-	2,315
Net Movement in Funds		(999)	67	(932)	7,795	77	7,872
Funds brought forward		102,538	4,775	107,313	94,743	4,698	99,441
Funds carried forward		101,539	4,842	106,381	102,538	4,775	107,313

he notes on page 20 to 32 form part of these financial statements.

Balance Sheet
As at 31 December 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total Funds £	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total Funds £
Fixed assets							
Tangible assets	13	27,279	-	27,279	28,272	-	28,272
Investments		46,901	-	46,901	47,833	-	47,833
		74,180	-	74,180	76,105	-	76,105
Current assets							
Debtors	14	-	-	-	-	-	-
Cash at bank and in hand	15	31,815	4,842	36,657	29,660	4,775	34,435
Total current assets		31,815	4,842	36,657	29,660	4,775	34,435
Current Liabilities							
Creditors falling due within one year	16	(4,456)	-	(4,456)	(3,227)	-	(3,227)
Net current assets/(liabilities)		27,359	4,842	32,201	26,433	4,775	31,208
Total assets less current liabilities		101,539	4,842	107,313	102,538	4,775	107,313
Creditors: amounts falling due after one year							
Net Assets		101,539	4,842	106,381	102,538	4,775	107,313
The Funds of the Charity							
Unrestricted Income Funds	17	101,539	-	101,539	102,538	-	102,538
Restricted Income Funds	17	-	4,842	4,842	-	4,775	4,775
Total funds		101,539	4,842	106,381	102,538	4,775	107,313

Balance Sheet (continued)
As at 31 December 2025

- 1) For the year ended 31 December 2025 the company was entitled to exemption under section 477 (2) of the Companies Act 2006.
- 2) Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;
- 3) The directors acknowledge their responsibility for:
 - i) ensuring the company keeps accounting records which comply with section 386; and
 - ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the companies Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board on 21 April 2026 and signed on their behalf by

C E Snowden

Christine Snowden, Chairman

The notes on page 20 to 32 form part of these financial statements.

Statement of Cash Flows
For the year ending 31 December 2025

	Notes	2025 £	2024 £
Net Movement in Funds		(932)	7,872
Add back depreciation charge	13	1,538	1,435
Deduct interest income shown in investing activities	7	(640)	(564)
Decrease/(increase) in stock		-	605
Decrease/(increase) in debtors		-	(1,622)
Increase/(decrease) in creditors	16	1,229	(1,622)
Net cash used in operating activities		1,195	7,726
Cash flows from investing activities			
Interest income	7	640	564
Gain on investment market value		932	(2,315)
Purchase of tangible fixed assets	13	(545)	-
Cash provided by (used in) investing activities		1,027	(1,751)
Cash flows from financing activities			
Repayment of borrowing		-	-
Cash invested in Investment fund		-	-
Cash used in financing activities		-	-
		2,222	5,975
Increase/(decrease) in cash and cash equivalents			
cash and cash equivalents at the beginning of the year	15	34,435	28,460
Total cash and cash equivalents at the end of the year	15	36,657	34,435

The notes on page 20 to 32 form part of these financial statements.

**Notes to the Financial Statements
for the year ended 31 December 2025****1. Accounting policies****1.1. Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

East Yorkshire Federation of Women's Institute meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Going Concern

The Trustees consider the Charity to be a going concern. The accounts have been prepared on this basis.

1.3. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.4. Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5. Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the company.

General funds are unrestricted funds which are available for use at the discretion of the directors in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Notes to the Financial Statements for the year ended 31 December 2025

1.6. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of trading.
- Expenditure on charitable activities includes the costs of events, training and education, providing support to Women's Institutes in the East Riding of Yorkshire and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.7. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charities activities.

Due to the level of materiality of allocating support costs to the costs of fundraising, these costs have all been allocated to charitable activities. A full breakdown of all costs related to Charitable Activities has been provided in Note 8.

1.8. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life (except freehold land) as follows:

Freehold Buildings	2% on cost
Office and Computer equipment	25% on cost
Fixtures and Fittings	20% on cost
Miscellaneous Equipment	25% on cost

1.9. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Notes to the Financial Statements
for the year ended 31 December 2025****1.11. Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of the members is limited.

Every member of the Company undertakes to contribute such amount as may be required, not exceeding £1, to the Company's assets if it should be wound up while he or she is a member, or within one year after he or she ceases to be a member for payment of the Company's debts and liabilities contracted before he or she ceases to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves.

If the Company is wound up or dissolved and after all its debts and liabilities have been satisfied there remains any property, it shall not be paid to or distributed among the members of the Company but shall be given or transferred to some other charity or charities having objects similar to the objects of the Company.

3. Income and Expenditure Account

The company is a charity and so achievements cannot be measured by normal commercial criteria. Accordingly, the Directors consider that it would be inappropriate to present a Profit and Loss Account in one of the formats set out by the Companies Act 2006. Therefore, as permitted by the Companies Act, in order to reflect the special nature of the company's activities, the Directors are of the opinion that it would be more appropriate to present an Income and Expenditure Account.

**Notes to the Financial Statements
for the year ended 31 December 2025**

4. Donations, Grants and Legacies

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Donations	764	-	764	469	-	469
Grants	-	-	-	-	-	-
	<u>764</u>	<u>-</u>	<u>764</u>	<u>469</u>	<u>-</u>	<u>469</u>

5. Income from Charitable Activities

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
WI Events	20,295	-	20,295	24,645	-	24,645
Subs	40,568	-	40,568	38,873	-	38,873
Insurances	748	-	748	1,120	-	1,120
The Club	1,808	-	1,808	930	-	930
Newsletter	709	-	709	280	-	280
Office Services	412	-	412	975	-	975
Miscellaneous	-	-	-	356	-	356
Held Funds	-	-	-	-	-	-
	<u>64,540</u>	<u>-</u>	<u>64,540</u>	<u>67,179</u>	<u>-</u>	<u>67,179</u>

**Notes to the Financial Statements
for the year ended 31 December 2025**

6. Income from Other Trading Activities

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Rent Income	10,000	-	10,000	12,500	-	12,500
Sale of Goods	8	-	8	-	-	-
	10,008	-	10,008	12,500	-	12,500

7. Investment Income

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Bank Interest	573	67	640	487	77	564

**Notes to the Financial Statements
for the year ended 31 December 2025**

8. Expenditure on Charitable Activities

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
WI Events	18,530	-	18,530	16,943	-	16,943
Education and Training	112	-	112	24	-	24
NFWI Payments	21,923	-	21,923	21,872	-	21,872
Staff Costs	20,546	-	20,546	21,591	-	21,591
Office Costs	7,784	-	7,784	7,031	-	7,031
Utilities	290	-	290	319	-	319
Insurances	1,543	-	1,543	1,465	-	1,465
Newsletter	-	-	-	214	-	214
The Club	630	-	630	540	-	540
Sundries & Moving costs	-	-	-	1,071	-	1,071
Donations	250	-	250	40	-	40
Depreciation	1,538	-	1,538	1,435	-	1,435
Committee travel	267	-	267	393	-	393
Accounts Fees	522	-	522	632	-	632
Legal & Professional Fees	484	-	484	217	-	217
Advisers	-	-	-	178	-	178
Bank Charges	1	-	1	43	-	43
	74,420	-	74,420	74,008	-	74,008

Notes to the Financial Statements for the year ended 31 December 2025

9. Costs of Raising Funds

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Costs relating to Sale of Goods	1,532	-	1,532	1,147	-	1,147
	<u>1,532</u>	<u>-</u>	<u>1,532</u>	<u>1,147</u>	<u>-</u>	<u>1,147</u>

10. Taxation

As a registered charity the organisation benefits from rates relief and is exempt from Corporation Tax. The company is not VAT registered.

11. Staff costs

	Total 2025 £	Total 2024 £
Salaries (including Employers NI)	20,243	21,190
Employer Pensions	122	215
Payroll Fees	181	186
	<u>20,546</u>	<u>21,591</u>

Notes to the Financial Statements for the year ended 31 December 2025

12. Operating surplus

The operating surplus is arrived at after charging:

	Total 2025	Total 2024
Depreciation – Owned Assets	1,538	1,435
Directors Emoluments	-	-
Directors Travelling Expenses	142	393
Accountancy Fees (Current year)	522	632
Payroll Fees	181	186
	<u>2,383</u>	<u>2,646</u>

13. Tangible Fixed Assets

	Freehold Land and Buildings £	Fixtures and Fittings	Other Equip	Office and Computer Equipment £	Total £
Cost					
At 01 January 2025	49,117	1,374	1,372	10,697	62,560
Additions	-	-	-	545	545
Disposals	-	(978)	(1,372)	(9,199)	(11,549)
At 31 December 2025	<u>49,117</u>	<u>396</u>	<u>-</u>	<u>2,043</u>	<u>51,556</u>
Depreciation					
At 01 January 2025	21,924	1,169	1,372	9,823	34,288
Charge for the year	982	79	-	477	1,538
On Disposals	-	(978)	(1,372)	(9,199)	(11,549)
At 31 December 2025	<u>22,906</u>	<u>270</u>	<u>-</u>	<u>1,101</u>	<u>24,277</u>
Net Book Value					
At 31 December 2025	<u>26,211</u>	<u>126</u>	<u>-</u>	<u>942</u>	<u>27,279</u>
At 31 December 2024	<u>27,193</u>	<u>205</u>	<u>-</u>	<u>874</u>	<u>28,272</u>

**Notes to the Financial Statements
for the year ended 31 December 2025**

14. Debtors

	Total 2025 £	Total 2024 £
Trade Debtors	-	-
Other Debtors	-	-
Prepayments and Accrued Income	-	-
	-	-

15. Cash at Bank and in Hand

	Total 2025 £	Total 2024 £
COIF Deposit Account	12,222	11,721
Current Account	13,627	12,535
Savings Account	5,102	5,031
Denman Account	-	15
Education and Training Fund	3,461	3,398
Events Funds	1,381	1,362
Beverley WI	530	-
Petty Cash	18	57
Cheque Clearing Account	316	316
	36,657	34,435

16. Liabilities

Creditors: Amounts falling due within one year

	Total 2025 £	Total 2024 £
Trade Creditors	2,600	2,500
Pensions	-	39
WI Funds	1,270	-
Accruals and Deferred Income	586	688
	4,456	3,227

**Notes to the Financial Statements
for the year ended 31 December 2025****17. Accumulated funds**

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Balance at 01/01/25	102,538	4,775	107,313	94,743	4,698	99,441
Movement in funds for the year	(999)	67	(932)	7,795	77	7,872
Balance at 31/12/25	101,539	4,842	106,381	102,538	4,775	107,313

Analysis of net assets between funds

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Tangible Fixed Assets	27,279	-	27,279	28,272	-	28,272
Investments	46,901	-	46,901	47,833	-	47,833
Current Assets	31,815	4,842	36,657	29,660	4,775	34,435
Current Liabilities	(4,456)	-	(4,456)	(3,227)	-	(3,227)
Non-Current Liabilities	-	-	-	-	-	-
	101,539	4,842	106,381	102,538	4,775	107,313

Notes to the Financial Statements for the year ended 31 December 2025

17. Accumulated funds (continued)

Restricted funds

	Balance At 01/01/25	Movement in Resources			Balance at 31/12/25
		Incoming	Outgoing	Transfers	
Denman Fund	15	-		(15)	-
Education and Training	3,398	48	-	15	3,461
Events Funds	1,362	19	-	-	1,381
	<u>4,775</u>	<u>67</u>	<u>-</u>	<u>-</u>	<u>4,842</u>

A brief description of each of the Restricted Funds is given below:

Denman Fund

Acting within our financial rules after the closure of Denman College, this money has been moved to the Education & Training Funds

Education and Training

This money is used to support training courses for members, linked to our aims. Sub-Committees within the Federation bid each year for sums from this fund to support courses they are running.

Held Funds has been renamed Events Fund

These are surplus funds of an institute when it is disbanded. The policy is that these are held for 3 years in case they re-form, otherwise they are transferred to unrestricted funds. We also hold funds for new institutes until they have bank accounts of their own.

At 31 December 2025 funds were held as follows:

	£
Interest	51
Driffeld WI	(322)
Cottingham WI	698
Minster WI	416
Brough Centurion WI	475
Triella WI	25
Archives	38
	<u>1,381</u>

**Notes to the Financial Statements
for the year ended 31 December 2025**

18. Contingent liabilities

There were no contingent liabilities

19. Directors/Trustees remuneration

No remuneration directly or indirectly out of the funds of the company was paid or payable for the year to any director.

During the year £142 (2024: £32) was paid to Directors/Trustees for travel expenses.

20. Related Party Transactions

There were no related party transactions during the year.

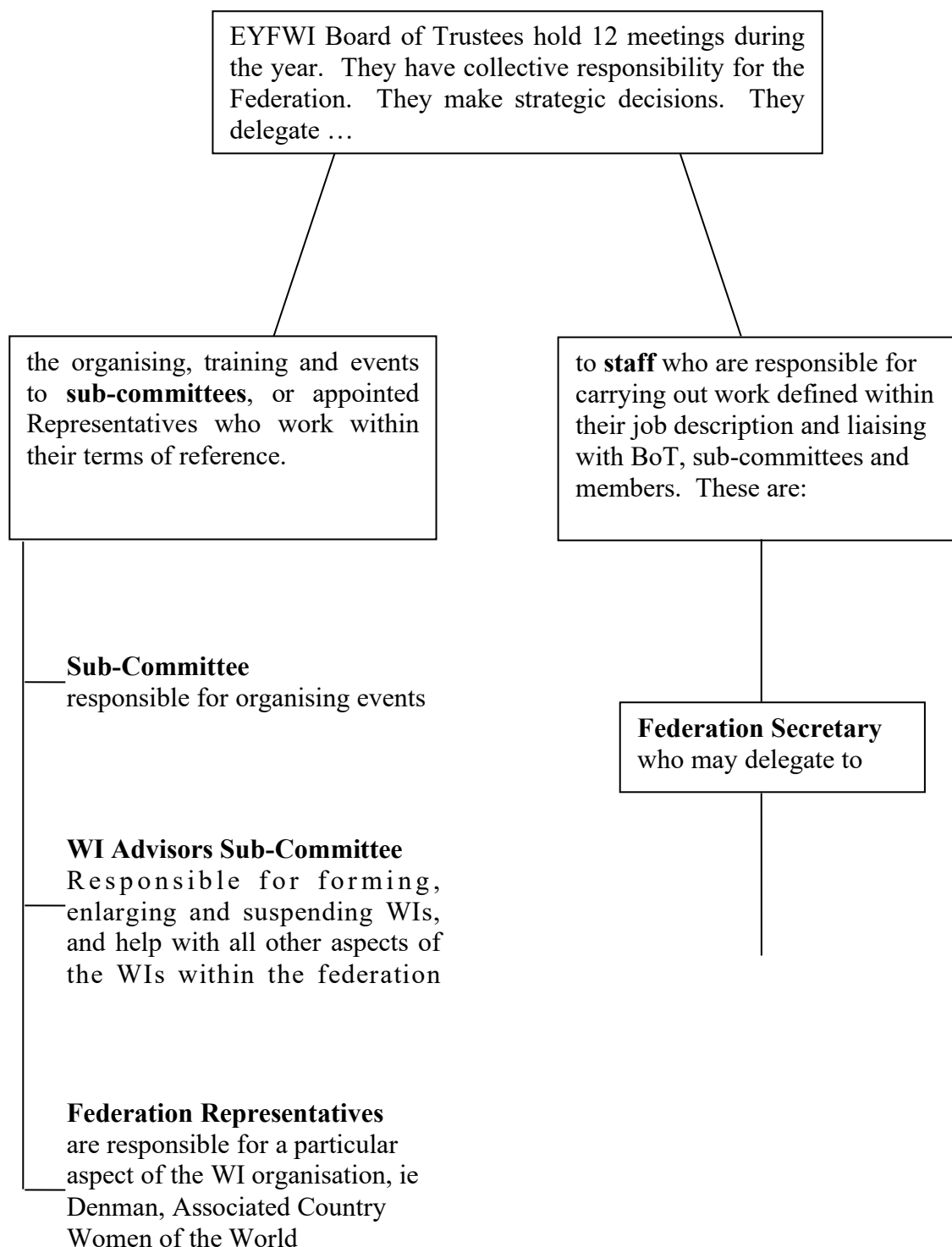
21. Other recognised gains and losses

There were no other recognised gains or losses.

22. Going Concern

The Trustees consider the charitable company to be a going concern for a period of 12 months beyond the date of the Independent Examiners report.

The charity generates the majority of its income through subscriptions and the provision of events to its members.

Organisational Structure

Accounts

Company Number: 2682463
(England and Wales)

Charity Number: 1010322

EAST YORKSHIRE FEDERATION OF WOMEN'S INSTITUTES

(A company limited by guarantee)

FINANCIAL STATEMENTS

For the year ended

31 December 2024

Phoenix Accountancy and Business Consultancy Limited

**Index to the Financial Statements
For the year ended 31 December 2024**

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Company Information

For the year ended 31 December 2024

TRUSTEES

Betty Lusby – Resigned 30/06/24
Suzanne Millar
Christine Snowden
Gillian Cowlam
Anna Mitchell
Lesley Alderson-Speight – Resigned 30/06/24
Elizabeth Lambert
Fran Waudby
Alyson Calvert – Resigned 30/06/24
Amanda Berry – Appointed 03/07/24
Julia Deighton – Appointed 04/09/24
Margaret Farmer – Appointed 04/09/24
Rachel Harris – Appointed 30/06/24
Ann Meffen – Appointed 30/06/24
Margaret Shields – Appointed 04/09/24
Chrissie Southall – Appointed 04/09/24
Dawn Williams – Appointed 04/09/24

COMPANY SECRETARY

Shirley Jennison

REGISTERED OFFICE

4 Stable Offices
Grange Way
Beverley
East Yorkshire
HU17 9FS

**REGISTERED COMPANY
NUMBER**

2682463

REGISTERED CHARITY NUMBER 1010322

INDEPENDENT EXAMINER

Rebecca Triffitt, MAAT
Practice Accountant
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage
Morley's Yard
Walkergate
Beverley
East Yorkshire
HU17 9BY

Company Information

For the year ended 31 December 2024

BANKERS

HSBC
63 Market Place
Beverley
East Yorkshire
HU17 8AL

Co-op Bank
Business Direct
PO Box 250
Skelmersdale
WN8 6WT

COIF Charities Deposit Fund
CCLA Investment Management Limited
80 Cheapside
London
EC2V 6DZ

**Independent Examiner's Report to the Members of
East Yorkshire Federation of Women's Institutes**

I report on the accounts of The East Yorkshire Federation of Women's Institutes for the year ended 31 December 2024, which are set out on pages 6 to 32.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 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 the 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 statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Rebecca Triffitt, MAAT

Practice Accountant
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage
Morley's Yard
Walkergate
Beverley
HU17 9BY



Date:

9/14/25

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2024**

The trustees present their report with the financial statements of the company for the year ended 31 December 2024.

Reference and Administrative Details of the Charity, its Trustees and Advisers

Name of charity: East Yorkshire Federation of Women's Institutes

Company Registration Number: 2682463

Charity Registration Number: 1010322

Federation Office: 4 Stables Offices
Molescroft Farm
Grange Way
Beverley
HU17 9FS
Telephone: 01482 860626
Email: eyfwi@eastyorkshirewi.org.uk

Federation Secretary: Shirley Jennison
Federation Financial Secretary: Andrea Robinson

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Names of trustees (directors) who served during the year and since the year end were as follows:-

FEDERATION CHAIRMAN:

Christine Snowden Kilham WI

VICE-CHAIRMEN:

Ann Mitchell Sewerby WI – to Apr 24
Suzanne Millar Leven WI
Elizabeth Lambert East Yorkshire Roses WI – From April 24

HON TREASURER:

Alyson Calvert Minster WI – to April 24
Fran Waudby Gilberdyke WI – From April 24

ASSISTANT TREASURER:

Betty Lusby Leven WI – to April 24
Gillian Cowlam Pocklington Wolds WI – From June 24

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2024****Directors and Trustees (Continued)****ELECTED MEMBERS:**

Lesley Alderson-Speight	Beverley WI – to June 2024
Gillian Cowlam	Pocklington WI
Elizabeth Lambert	Easy Yorkshire Voices WI
Amanda Berry	Elloughton WI
Fran Waudby	Gilberdyke WI
Julia Deighton	Swanland WI - from September 2024
Maggie Farmer	Gilberdyke WI - from August 2024
Rachel Harris	Gilberdyke WI - from January 2024
Ann Meffen	Withernsea WI - from April 2024
Margaret Shields	Apple Crumble & Stitch WI - from September 2024
Chrissie Southall	Driffeld Afternoon WI - from September 2024
Dawn Williams	Howden WI - from September 2024

WI Advisers

Ann Mitchell	Sewerby WI
Suzanne Millar	Leven WI
Barbara Ball	Pocklington WI
Christine Snowden	Kilham WI

Independent Examiner

Rebecca Triffitt, MAAT
Employee of;
Phoenix Accountancy and Business Consultancy Limited
Morley's Yard
Walkergate
Beverley
East Riding of Yorkshire
HU17 9BY

Solicitor

Cooper Wilkin Chapman
The Hall
Lairgate
Beverley
East Riding of Yorkshire
HU17 8HL

Report of the Board of Trustees (incorporating the Director's Report)

For the year ended 31 December 2024

Governance

The National Federation of Women's Institutes of England, Wales, Jersey, Guernsey and the Isle of Man is a Company Limited by Guarantee and not having a share capital. East Yorkshire Federation of Women's Institutes (EYFWI) is a member of the National Federation. EYFWI has a Constitution as well as Memorandum and Articles of Association. The company was incorporated on 29 January 1992.

Every member of the Charity undertakes to contribute a maximum of £1 in the event of the charity winding up.

The Board of Trustees

Recruitment

Bi-annually all WIs and trustees within the Federation are circulated with invitations to nominate trustees in advance of the Annual Meeting. They usually serve a two year term. The number of trustees must be not less than 8 and no more than 15. The Board of Trustees may make co-options.

Training

1. Trustee Training is provided by the National Federation.

Principal Risks

1. A significant fall in membership would lead to reduced funds. More Federation events would need to be organised to make up for the loss of income from subscription fees.
2. The state of the fabric of the property owned by EYFWI is monitored and maintained by the Trustees.
3. A current Fire Certificate is in place.
4. Maintenance agreements are in place with regard to the boiler.

Report of the Board of Trustees (incorporating the Director's Report)

For the year ended 31 December 2024

Objects

The main purposes of the Women's Institute organisation are:

- a) to advance the education of women and girls for the public benefit in all areas including (without limitation):
 - i. local, national and international issues of political and social importance;
 - ii. music, drama and other cultural subjects; and
 - iii. all branches of agriculture, crafts, home economics, science, health and social welfare;
- b) to promote sustainable development for the public benefit by:
 - i. educating people in the preservation, conservation and protection of the environment and the prudent use of natural resources; and
 - ii. promoting sustainable means of achieving economic growth and regeneration;
- c) to advance health for the public benefit; and
- d) to advance citizenship for the public benefit by the promotion of civic responsibility and volunteering.

Main objectives for the following year.

In planning our objectives for the following year the Directors have taken into account the Charity Commission guidance on public benefit.

The Board of Trustees, Advisers/WISPs will focus on increasing membership within the Federation. They will also continue to listen to the membership.

Achievements and Performance

Review of Activities 2024

The EYFWI Board of Trustees is satisfied that in the year 2024:

- Our work reflected our aims.
- Our resources were well managed.
- Members were satisfied with the service they received.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2024**

The overall membership of the Federation remains stable. The Federation Advisers have maintained their work of attending Annual Meetings throughout the Federation. They attended the Federation Roadshows and provided training sessions. The Newsletter was sent to every WI via email (printed copies as requested). A variety of events were held for the members throughout the year.

Chairman's Statement

The Federation is thriving. All the events and activities put on for the members were successful and well attended. The membership remains steady, and we look forward to continued growth in the coming year.

Membership Advisory Committee

The Membership Advisory Committee concentrated on sustainable growth with the objective of further enhancing confidence and satisfaction within the organisation. This year's theme, "Enhancing Capacity with a Member-Centric Approach," aimed to broaden impact, increase capacity, and ensure that existing members felt valued and engaged.

Throughout the year, the Adviser team maintained regular contact with all WIs, offering personalised training and guidance to help WIs build confidence in governance, expand capacity, and develop skill sets. Working across the Federation, the Adviser team actively sought new opportunities to promote the WI and collaborated with East Yorkshire Voices and local WIs at various community events, including Pride and White Ribbon. Partnerships have been established with several rugby clubs in the area through the RFU Impact25 scheme, strengthening community ties and expanding opportunities for engagement.

The member-centric focus was reinforced by the introduction of Federation Roadshows, which allowed for direct engagement with members and provided tailored support within a targeted geographical location.

Membership numbers continued to rise throughout the year, reflecting the success of this strategic approach.

Arts, Crafts & Leisure

Due to unforeseen circumstances the ACL team was wound down with a new one starting in 2025.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2024****East Yorkshire Voices**

During 2024 we continued to engage with individual members and WIs to strengthen the East Yorkshire Voices Team with the aim of giving members the opportunity to have their voices heard on the campaigns and issues they care about. The Federation continued our participation in the Humberside Police Crime and Commissioner's VAWAG Independent Advisory Group and supported the White Ribbon & No More Violence against women and Girl's vigil hosted by Sewerby WI. At Driffield show we showcased WI campaigns to the general public and highlight some of the activities undertaken by individual WIs. We took part in Bridlington Pride for the time and promoted the Dental Health Matters campaign through the Federation Christmas Tree at Beverley Minster. In 2025, EYV will continue to support WIs in finding their passion and campaigning for the issues that matter most to them, whether within their local communities or through NFWI's national campaigning opportunities. A proposed collaboration with East Riding Council for the inaugural White Ribbon Vigil in Beverley is planned and will also host a craftivism event in partnership with the Police Crime and Commissioner's Office to promote VAWAG and White Ribbon policies. Our commitment to supporting diverse communities across East Yorkshire remains strong, and we will use the Federation Roadshow to engage with WIs directly, providing literature and fostering conversations about the power of campaigning

Financial Reserves Policy**1. Purpose of Reserve**

- The reserve is intended as a financial buffer against an unexpected shortfall in income.
- Its intended use is to keep the business premises running and providing a service to our members.

It will also ensure our continued ability to fulfil our contractual obligations to our staff until income improves, or to allow reasonable notice periods/redundancy payments in the worst case.

2. Amount of Reserve

- The amount of the reserve will comprise:
 - (a) 6 months' operating costs of East Yorkshire Federation WI ("the Company"), based on actual costs over the preceding 12 months, **and**
 - (b) the cost of staff redundancy payments should such become unavoidable. This amount will be updated annually to comply with legal requirements, and adjusted in line with employees' age, length of service and salaries.
- The amount of the reserve (a+b) is to be reviewed annually at year end (January Trustees Meeting).
- In addition to this reserve, there will be an amount kept in the instant-access bank savings account to cover unforeseen emergency expenditure. This sum will be equivalent to 20% of the reserve, and will be subject to annual review in January as above.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2024****3. Establishing a Reserve**

- The Company already has sufficient funds to cover a reserve as set out above.
- These funds will be set aside in a Charities Only Investment Fund (COIF), already held by the Company, to keep them separate from normal expenditure and enable them to gain interest.

Funds held by the Company in excess of the amount of reserves determined by Trustees shall be used in the furtherance of our charitable objectives. The allocation of these funds shall be determined in principle at the February Trustees Meeting, and all allocations should be spent before the end of the calendar year.

Maintaining premises, equipment and staff to provide support, advice and a central hub for our activities is vital to the successful running of the Company. Thus reasonable expenditure on such purposes is deemed by Trustees to be in the furtherance of our objectives.

Plans for Future Periods

The Board of Trustees, Advisers/WISPS will deliver a variety of events for members to engage with and continue to build and support the members

Statement of disclosure of information to Independent Examiner

We, the directors of the company who held office at the date of approval of these financial statements, each confirm so far as we are aware, that:

- ♦ there is no relevant information of which the company's Independent Examiner is unaware; and
- ♦ we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant information and to establish that the company's independent examiners are aware of that information.

Statement of directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure of the charitable company for that period. In preparing those financial statements, the directors are required to:

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2024**

- ♦ select suitable accounting policies and then apply them consistently;
- ♦ make judgements and estimates that are reasonable and prudent;
- ♦ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

The directors confirm that the accounts comply with the above requirements. The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

Again we have appoint Phoenix Accountancy and Business Consultancy Limited as our Independent Examiners, this was agreed in our annual general meeting.

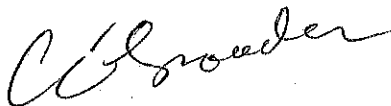
Small Company Provisions

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006.

Statement of Recommended Practice

The accounts comply with the SORP "Accounting and Reporting by Charities" (effective 1st January 2019) as far as possible whilst complying with the Companies Act 2006.

By order of the Board



Christine Snowden
Chairman

(Date) 2 April 2025

Income and Expenditure Account
For the year ended 31 December 2024

	Notes	2024 £	2023 £
INCOME	4-6	80,148	75,173
EXPENDITURE	8-9	(75,155)	(79,945)
OPERATING SURPLUS/(DEFICIT)	12	4,993	(4,772)
INVESTMENT INCOME	7	564	571
PROFIT/(LOSS) ON INVESTMENT		2,315	5,068
SURPLUS/(DEFICIT) FOR THE YEAR		7,872	867
RESERVES BROUGHT FORWARD	17	99,441	98,574
RESERVES CARRIED FORWARD	17	107,313	99,441

Income of £80,148 (2023: £75,173) comprises £80,148 (2023: £75,708) for unrestricted funds and £0 (2023: £0) for restricted funds. A detailed analysis of income by source is provided in the statement of financial activities.

The surplus for the year of £7,872 (2023: surplus £867) comprises a surplus of £7,795 (2023: surplus £1,153) for unrestricted funds and a surplus of £77 (2023: deficit £286) for restricted funds as shown in the statement of financial activities.

There are no recognised gains and losses other than those passing through the income and expenditure account. The income and expenditure account has been prepared on the basis that all operations are continuing operations.

The notes on pages 20 to 32 form part of these financial statements.

Statement of Financial Activities
For the year ended 31 December 2024

	Notes	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
Income:							
Donations, Grants and Legacies	4	469	-	469	316	-	316
Income from Charitable Activities	5	67,179	-	67,179	64,839	-	64,839
Income from Other Trading Activities	6	12,500	-	12,500	10,018	-	10,018
Investment Income	7	487	77	564	535	36	571
Total Income		80,635	77	80,712	75,708	36	75,744
Expenditure:							
Expenditure on Charitable Activities	8	74,008	-	74,008	79,537	322	79,859
Cost of Raising Funds	9	1,147	-	1,147	85	-	85
Total Expenditure		75,155	-	75,155	79,622	322	79,944
Net Income/(Expenditure) before Transfers		5,480	77	5,557	(3,914)	(286)	(4,200)
Transfers between Funds		-	-	-	-	-	-
Net Income/(Expenditure) before other recognised Gains and Losses		5,480	77	5,557	(3,914)	(286)	(4,200)
Other recognised gains and losses		2,315	-	2,315	5,067	-	5,067
Net Movement in Funds		7,795	77	7,872	1,153	(286)	867
Funds brought forward		94,743	4,698	99,441	93,590	4,984	98,574
Funds carried forward		102,538	4,775	107,313	94,743	4,698	99,441

The notes on page 20 to 32 form part of these financial statements.

Balance Sheet
As at 31 December 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total Funds £	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total Funds £
Fixed assets							
Tangible assets	13	28,272	-	28,272	29,707	-	29,707
Investments		47,833	-	47,833	45,518	-	45,518
		76,105	-	76,105	75,225	-	75,225
Current assets							
Debtors	14	-	-	-	605	-	605
Cash at bank and in hand	15	29,660	4,775	34,435	23,762	4,698	28,460
Total current assets		29,660	4,775	34,435	24,367	4,698	29,065
Current Liabilities							
Creditors falling due within one year	16	(3,227)	-	(3,227)	(4,849)	-	(4,849)
Net current assets/(liabilities)		26,433	4,775	31,208	19,518	4,698	24,216
Total assets less current liabilities		102,538	4,775	107,313	94,743	4,698	99,441
Creditors: amounts falling due after one year					-	-	-
Net Assets		102,538	4,775	107,313	94,743	4,698	99,441
The Funds of the Charity							
Unrestricted Income Funds	17	102,538	-	102,538	94,743	-	94,743
Restricted Income Funds	17	-	4,775	4,775	-	4,698	4,698
Total funds		102,538	4,775	107,313	94,743	4,698	99,441

Balance Sheet (continued)
As at 31 December 2024

- 1) For the year ended 31 December 2024 the company was entitled to exemption under section 477 (2) of the Companies Act 2006.
- 2) Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;
- 3) The directors acknowledge their responsibility for:
 - i) ensuring the company keeps accounting records which comply with section 386; and
 - ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the companies Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board on 21/4/25 and signed on their behalf by

C. Snowden Christine Snowden, Chairman

The notes on page 20 to 32 form part of these financial statements.

Statement of Cash Flows
For the year ending 31 December 2024

	Notes	2024 £	2023 £
Net Movement in Funds		7,872	867
Add back depreciation charge	13	1,435	1,311
Deduct interest income shown in investing activities	7	(564)	(571)
Decrease/(increase) in stock		605	107
Decrease/(increase) in debtors		(1,622)	3,248
Increase/(decrease) in creditors	16		
Net cash used in operating activities		7,726	4,962
Cash flows from investing activities			
Interest income	7	564	571
Gain on investment market value		(2,315)	(5,068)
Purchase of tangible fixed assets	13	-	(1,498)
Cash provided by (used in) investing activities		(1,751)	(5,995)
Cash flows from financing activities			
Repayment of borrowing		-	-
Cash invested in Investment fund		-	-
Cash used in financing activities		-	-
		5,975	(1,033)
Increase/(decrease) in cash and cash equivalents			
cash and cash equivalents at the beginning of the year	15	28,460	29,493
Total cash and cash equivalents at the end of the year	15	34,435	28,460

The notes on page 20 to 32 form part of these financial statements.

**Notes to the Financial Statements
for the year ended 31 December 2024****1. Accounting policies****1.1. Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

East Yorkshire Federation of Women's Institute meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Going Concern

The Trustees consider the Charity to be a going concern. The accounts have been prepared on this basis.

1.3. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.4. Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5. Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the company.

General funds are unrestricted funds which are available for use at the discretion of the directors in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**Notes to the Financial Statements
for the year ended 31 December 2024****1.6. Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of trading.
- Expenditure on charitable activities includes the costs of events, training and education, providing support to Women's Institutes in the East Riding of Yorkshire and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.7. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charities activities.

Due to the level of materiality of allocating support costs to the costs of fundraising, these costs have all been allocated to charitable activities. A full breakdown of all costs related to Charitable Activities has been provided in Note 8.

1.8. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life (except freehold land) as follows:

Freehold Buildings	2% on cost
Office and Computer equipment	25% on cost
Fixtures and Fittings	20% on cost
Miscellaneous Equipment	25% on cost

1.9. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Notes to the Financial Statements
for the year ended 31 December 2024****1.11. Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of the members is limited.

Every member of the Company undertakes to contribute such amount as may be required, not exceeding £1, to the Company's assets if it should be wound up while he or she is a member, or within one year after he or she ceases to be a member for payment of the Company's debts and liabilities contracted before he or she ceases to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves.

If the Company is wound up or dissolved and after all its debts and liabilities have been satisfied there remains any property, it shall not be paid to or distributed among the members of the Company but shall be given or transferred to some other charity or charities having objects similar to the objects of the Company.

3. Income and Expenditure Account

The company is a charity and so achievements cannot be measured by normal commercial criteria. Accordingly, the Directors consider that it would be inappropriate to present a Profit and Loss Account in one of the formats set out by the Companies Act 2006. Therefore, as permitted by the Companies Act, in order to reflect the special nature of the company's activities, the Directors are of the opinion that it would be more appropriate to present an Income and Expenditure Account.

**Notes to the Financial Statements
for the year ended 31 December 2024****4. Donations, Grants and Legacies**

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
Donations	469	-	469	316	-	316
Grants	-	-	-	-	-	-
	469	-	469	316	-	316

5. Income from Charitable Activities

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
WI Events	24,645	-	24,645	22,860	-	22,860
Subs	38,873	-	38,873	37,720	-	37,720
Insurances	1,120	-	1,120	810	-	810
The Club	930	-	930	908	-	908
Newsletter	280	-	280	463	-	463
Advisers	-	-	-	-	-	-
Office Services	975	-	975	229	-	229
Miscellaneous	356	-	356	1,849	-	1,849
Held Funds	-	-	-	-	-	-
	67,179	-	67,179	64,839	-	64,839

**Notes to the Financial Statements
for the year ended 31 December 2024****6. Income from Other Trading Activities**

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
Rent Income	12,500	-	12,500	10,000	-	10,000
Sale of Goods	-	-	-	18	-	18
	12,500	-	12,500	10,018	-	10,018

7. Investment Income

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
Bank Interest	487	77	564	535	36	571

**Notes to the Financial Statements
for the year ended 31 December 2024****8. Expenditure on Charitable Activities**

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
WI Events	16,943	-	16,943	22,313	-	22,313
Education and Training	24	-	24	-	-	-
NFVI Payments	21,872	-	21,872	21,364	-	21,364
Staff Costs	21,591	-	21,591	21,577	-	21,577
Office Costs	7,031	-	7,031	8,307	-	8,307
Utilities	319	-	319	131	-	131
Insurances	1,465	-	1,465	1,568	-	1,568
Newsletter	214	-	214	(50)	-	(50)
The Club	540	-	540	625	-	625
Held	-	-	-	-	322	322
Maintenance	-	-	-	36	-	36
Sundries & Moving costs	1,071	-	1,071	586	-	586
Donations	40	-	40	16	-	16
Depreciation	1,435	-	1,435	1,311	-	1,311
Committee travel	393	-	393	115	-	115
Accounts Fees	632	-	632	604	-	604
Legal & Professional Fees	217	-	217	313	-	313
Advisers	178	-	178	173	-	173
Bank Charges	43	-	43	548	-	548
	74,008	-	74,008	79,537	322	79,859

**Notes to the Financial Statements
for the year ended 31 December 2024****9. Costs of Raising Funds**

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
Costs relating to Sale of Goods	1,147	-	1,147	85	-	85
	1,147	-	1,147	85	-	85

10. Taxation

As a registered charity the organisation benefits from rates relief and is exempt from Corporation Tax. The company is not VAT registered.

11. Staff costs

	Total 2024 £	Total 2023 £
Salaries (including Employers NI)	21,190	21,121
Employer Pensions	215	207
Payroll Fees	186	249
	21,591	21,577

**Notes to the Financial Statements
for the year ended 31 December 2024**

12. Operating surplus

The operating surplus is arrived at after charging:

	Total 2024	Total 2023
Depreciation – Owned Assets	1,435	1,311
Directors Emoluments	-	-
Directors Travelling Expenses	393	115
Accountancy Fees (Current year)	632	604
Payroll Fees	186	249
	<u>2,646</u>	<u>2,279</u>

13. Tangible Fixed Assets

	Freehold Land and Buildings £	Fixtures and Fittings	Other Equip	Office and Computer Equipment £	Total £
Cost					
At 01 January 2024	49,117	1,374	1,372	10,697	62,560
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2024	<u>49,117</u>	<u>1,374</u>	<u>1,372</u>	<u>10,697</u>	<u>62,560</u>
Depreciation					
At 01 January 2024	20,942	1,090	1,372	9,449	32,853
Charge for the year	982	79	-	374	1,435
On Disposals	-	-	-	-	-
At 31 December 2024	<u>21,924</u>	<u>1,169</u>	<u>1,372</u>	<u>9,823</u>	<u>34,288</u>
Net Book Value					
At 31 December 2024	<u>27,193</u>	<u>205</u>	<u>-</u>	<u>874</u>	<u>28,272</u>
At 31 December 2023	<u>28,175</u>	<u>284</u>	<u>-</u>	<u>1,248</u>	<u>29,707</u>

**Notes to the Financial Statements
for the year ended 31 December 2024**

14. Debtors

	Total 2024 £	Total 2023 £
Trade Debtors	-	605
Other Debtors	-	-
Prepayments and Accrued Income	-	-
	<u>-</u>	<u>605</u>

15. Cash at Bank and in Hand

	Total 2024 £	Total 2023 £
COIF Deposit Account	11,721	11,149
Current Account	12,535	7,194
Savings Account	5,031	4,951
Denman Account	15	-
Education and Training Fund	3,398	3,358
Events Funds	1,362	1,340
Petty Cash	57	132
Cheque Clearing Account	316	336
	<u>34,435</u>	<u>28,460</u>

16. Liabilities

Creditors: Amounts falling due within one year

	Total 2024 £	Total 2023 £
Trade Creditors	2,500	4,205
Pensions	39	40
Taxes and Social Security	-	-
Accruals and Deferred Income	688	604
	<u>3,227</u>	<u>4,849</u>

**Notes to the Financial Statements
for the year ended 31 December 2024****17. Accumulated funds**

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
Balance at 01/01/24	94,743	4,698	99,441	93,590	4,984	98,574
Movement in funds for the year	7,795	77	7,872	1,153	(286)	867
Balance at 31/12/24	102,538	4,775	107,313	94,743	4,698	99,441

Analysis of net assets between funds

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £
Tangible Fixed Assets	28,272	-	28,272	29,707	-	29,707
Investments	47,833	-	47,833	45,518	-	45,518
Current Assets	29,660	4,775	34,435	24,367	4,698	29,065
Current Liabilities	(3,227)	-	(3,227)	(4,849)	-	(4,849)
Non-Current Liabilities	-	-	-	-	-	-
	102,538	4,775	107,313	94,743	4,698	99,441

**Notes to the Financial Statements
for the year ended 31 December 2024**

17. Accumulated funds (continued)

Restricted funds

	Balance At 01/01/24	Movement in Resources			Balance at 31/12/24
		Incoming	Outgoing	Transfers	
Denman Fund	-	15	-	-	15
Education and Training	3,358	40	-	-	3,398
Events Funds	1,340	22	-	-	1,362
	<u>4,698</u>	<u>77</u>	<u>-</u>	<u>-</u>	<u>4,775</u>

A brief description of each of the Restricted Funds is given below:

Denman Fund

Acting within our financial rules after the closure of Denman College, this money has been moved to the Education & Training Funds

Education and Training

This money is used to support training courses for members, linked to our aims. Sub-Committees within the Federation bid each year for sums from this fund to support courses they are running.

Held Funds has been renamed Events Fund

These are surplus funds of an institute when it is disbanded. The policy is that these are held for 3 years in case they re-form, otherwise they are transferred to unrestricted funds. We also hold funds for new institutes until they have bank accounts of their own.

At 31 December 2024 funds were held as follows:

	£
Interest	32
Driffeld WI	(322)
Cottingham WI	698
Minster WI	416
Brough Centurion WI	475
Triella WI	25
Archives	38
	<u>1,362</u>

**Notes to the Financial Statements
for the year ended 31 December 2024**

18. Contingent liabilities

There were no contingent liabilities

19. Directors/Trustees remuneration

No remuneration directly or indirectly out of the funds of the company was paid or payable for the year to any director.

During the year £32 (2023: £395) was paid to Directors/Trustees for travel expenses.

20. Related Party Transactions

There were no related party transactions during the year.

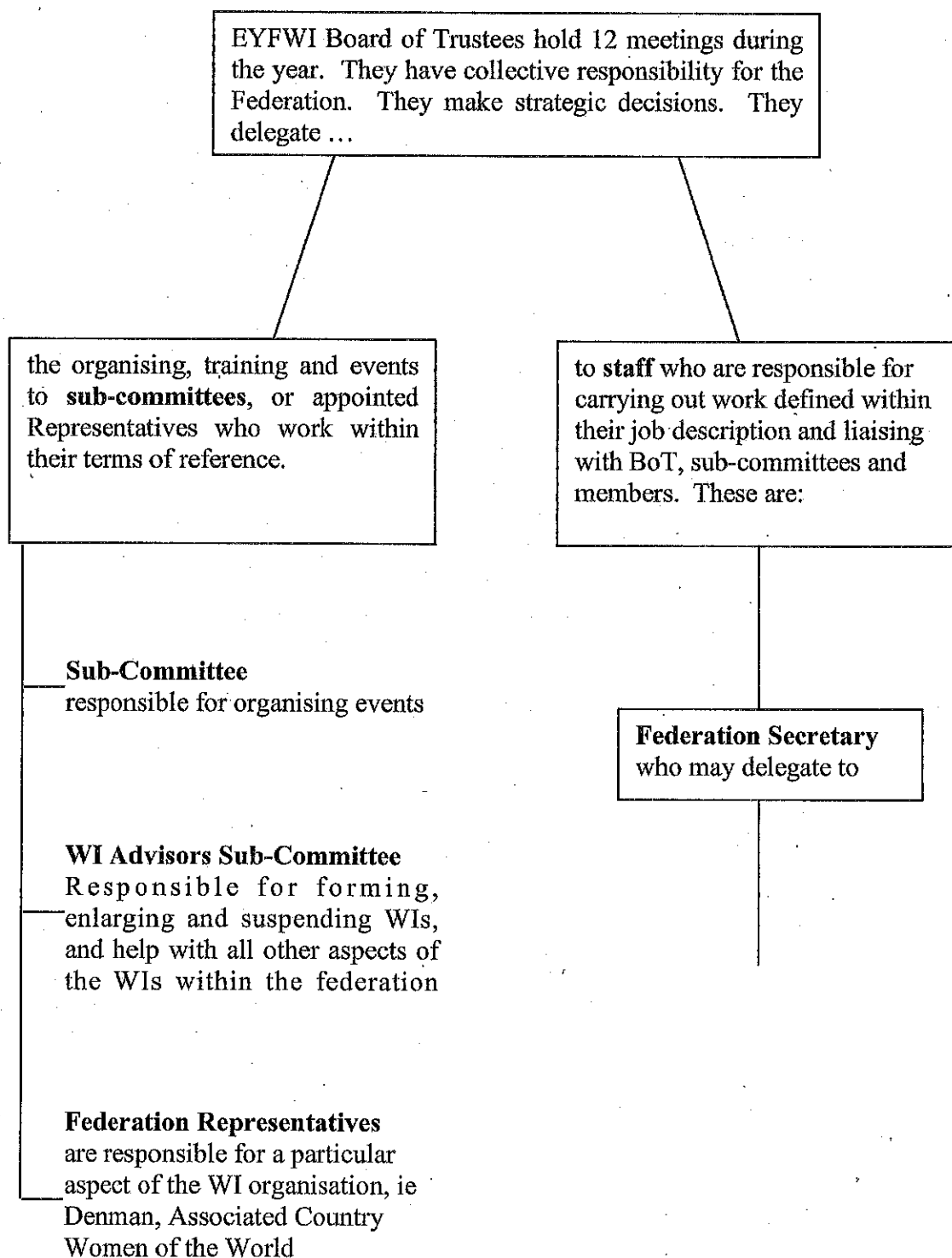
21. Other recognised gains and losses

There were no other recognised gains or losses.

22. Going Concern

The Trustees consider the charitable company to be a going concern for a period of 12 months beyond the date of the Independent Examiners report.

The charity generates the majority of its income through subscriptions and the provision of events to its members.

Organisational Structure

Accounts

Company Number: 2682463
(England and Wales)

Charity Number: 1010322

EAST YORKSHIRE FEDERATION OF WOMEN'S INSTITUTES

(A company limited by guarantee)

FINANCIAL STATEMENTS

For the year ended

31 December 2023

Phoenix Accountancy and Business Consultancy Limited

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For the year ended 31 December 2023**

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Company Information

For the year ended 31 December 2023

TRUSTEES

Elizabeth Lambert – Appointed 18/04/2022
Mrs Betty Lusby
Mrs Suzanne Millar
Mrs Christine Snowden
Gillain Cowlam – Appointed 12/04/2022
Anna Mitchell
Lesley Alderson-Speight
Fran Waudby – Appointed 14/04/2022
Alyson Calvert

COMPANY SECRETARY

Mrs Shirley Jennison

REGISTERED OFFICE

4 Stable Offices
Grange Way
Beverley
East Yorkshire
HU17 9FS

**REGISTERED COMPANY
NUMBER**

2682463

REGISTERED CHARITY NUMBER 1010322

INDEPENDENT EXAMINER

Rebecca Triffitt, MAAT
Practice Accountant
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage
Morley's Yard
Walkergate
Beverley
East Yorkshire
HU17 9BY

Company Information
For the year ended 31 December 2023

BANKERS

HSBC
63 Market Place
Beverley
East Yorkshire
HU17 8AL

Co-op Bank
Business Direct
PO Box 250
Skelmersdale
WN8 6WT

COIF Charities Deposit Fund
CCLA Investment Management Limited
80 Cheapside
London
EC2V 6DZ

**Independent Examiner's Report to the Members of
East Yorkshire Federation of Women's Institutes**

I report on the accounts of The East Yorkshire Federation of Women's Institutes for the year ended 31 December 2023, which are set out on pages 14 to 32.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 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 the 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 statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Rebecca Triffitt, MAAT

Practice Accountant
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage
Morley's Yard
Walkergate
Beverley
HU17 9BY



Date: 8/5/24

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2023**

The trustees present their report with the financial statements of the company for the year ended 31 December 2023.

Reference and Administrative Details of the Charity, its Trustees and Advisers

Name of charity: East Yorkshire Federation of Women's Institutes

Company Registration Number: 2682463

Charity Registration Number: 1010322

Federation Office: 4 Stables Offices
Grange Way
Beverley
East Riding of Yorkshire
HU17 9FS

Telephone: 01482 860626
Email: eyfwi@eastyorkshirewi.org.uk

Federation Secretary: Mrs Shirley Jennison
Federation Financial Secretary: Mrs Andrea Robinson

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Names of trustees (directors) who served during the year and since the year end were as follows:-

FEDERATION CHAIRMAN:

Mrs Christine Snowden Kilham WI

VICE-CHAIRMEN:

Mrs Ann Mitchell Sewerby WI – from Apr22
Mrs Suzanne Millar Leven WI – from Apr 22

HON TREASURER:

Mrs Alyson Calvert Minster WI – from Apr 22

ASSISTANT TREASURER:

Mrs Betty Lusby Leven WI – from Apr 22

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2023**

Directors and Trustees (Continued)

ELECTED MEMBERS:

Mrs Lesley Alderson-Speight	Beverley WI
Mrs Gill Cowlam	Pocklington WI – from April 2022
Ms Elizabeth Lambert	Minster WI – from May 2022
Mrs Amanda Berry	Elloughton WI 0 from October 2023
Mrs Fran Waudby	Gilberdyke WI – from May 2022

WI Advisers

Mrs Ann Mitchell	Sewerby WI
Mrs Suzanne Millar	Leven WI
Mrs Barbara Ball	Pocklington WI
Mrs Christine Snowden	Kilham WI

Independent Examiner

Rebecca Triffitt, MAAT
Employee of;
Phoenix Accountancy and Business Consultancy Limited
Morley's Yard
Walkergate
Beverley
East Riding of Yorkshire
HU17 9BY

Solicitor

Cooper Wilkin Chapman
The Hall
Lairgate
Beverley
East Riding of Yorkshire
HU17 8HL

Report of the Board of Trustees (incorporating the Director's Report)

For the year ended 31 December 2023

Governance

The National Federation of Women's Institutes of England, Wales, Jersey, Guernsey and the Isle of Man is a Company Limited by Guarantee and not having a share capital. East Yorkshire Federation of Women's Institutes (EYFWI) is a member of the National Federation. EYFWI has a Constitution as well as Memorandum and Articles of Association. The company was incorporated on 29 January 1992.

Every member of the Charity undertakes to contribute a maximum of £1 in the event of the charity winding up.

The Board of Trustees

Recruitment

Bi-annually all WIs and trustees within the Federation are circulated with invitations to nominate trustees in advance of the Annual Meeting. They usually serve a two year term. The number of trustees must be not less than 8 and no more than 15. The Board of Trustees may make co-options.

Training

1. Trustee Training is provided by the National Federation.

Principal Risks

1. A significant fall in membership would lead to reduced funds. More Federation events would need to be organised to make up for the loss of income from subscription fees.
2. The state of the fabric of the property owned by EYFWI is monitored and maintained by the Trustees.
3. A current Fire Certificate is in place.
4. Maintenance agreements are in place with regard to the boiler.

Report of the Board of Trustees (incorporating the Director's Report)

For the year ended 31 December 2023

Objects

The main purposes of the Women's Institute organisation are:

- a) to advance the education of women and girls for the public benefit in all areas including (without limitation):
 - i. local, national and international issues of political and social importance;
 - ii. music, drama and other cultural subjects; and
 - iii. all branches of agriculture, crafts, home economics, science, health and social welfare;
- b) to promote sustainable development for the public benefit by:
 - i. educating people in the preservation, conservation and protection of the environment and the prudent use of natural resources; and
 - ii. promoting sustainable means of achieving economic growth and regeneration;
- c) to advance health for the public benefit; and
- d) to advance citizenship for the public benefit by the promotion of civic responsibility and volunteering.

Main objectives for the following year.

In planning our objectives for the following year the Directors have taken into account the Charity Commission guidance on public benefit.

The Board of Trustees, Advisers/WISPs will focus on increasing membership within the Federation. They will also continue to listen to the membership.

Achievements and Performance

Review of Activities 2023

The EYFWI Board of Trustees is satisfied that in the year 2023:

- Our work reflected our aims.
- Our resources were well managed.
- Members were satisfied with the service they received.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2023**

The overall membership of the Federation remained stable. Our Advisers and WISPS have worked hard to open new WIs as well as maintaining their work of attending many Annual Meetings throughout the Federation. Training sessions were provided by them, for WI Officers and Group Representatives.

The Newsletter was sent out monthly via email to every WI throughout the year with printed copies provided for those that requested them. During 2023 EYFWI sub-committees arranged a significant number of activities for our membership, some of which sold out.

Chairman's Statement

The members were offered a varied programme of events throughout the year. The annual visit to Cober Hill was a great success as were the Spring and Autumn Meetings. All were well attended along with workshops by the various committees. Membership was steady and as we build on the success of 2023 we look forward to renewed growth.

Membership Advisory Committee

The Membership Advisory Committee (MAC) focused on Year Two of their "Building for Sustainable Growth" Strategy with the objective of rebuilding confidence and enjoyment within the organisation post-pandemic. Second year Focus – "Build capacity with a member-centric approach" to expand reach and ensure existing members felt valued and engaged."

Throughout the year, the Adviser team have been in touch with every WI on a regular basis to offer personalised training, support and guidance enabling WIs to feel confident with the governance of their charity, build capacity and skillsets.

Working across the Federation, the Adviser team have actively sought out new opportunities to promote the WI and participated in various local community events, including Eco fairs, Pride, and government initiatives eg warm spaces project in conjunction with local WIs , engaged with diverse communities through the conversation cafe and continued to support the East Yorkshire Roses virtual WI. This strategy has impacted membership numbers resulting in increased capacity year on year with membership numbers returning to pre-pandemic levels

Arts, Crafts & Leisure

The Arts Craft & Leisure Committee in 2023 ran a number of events. Our underlying aim was to provide members with the chance to participate in fun educational activities.

We ran two full day craft events where members made boxes using recycled cards, brooches from remnants & mini terrariums at the "Spring Craft Day with a Green Theme" and did needle felting, made gift tags, truffles with a box to put them in at the "Crafty Christmas Capers Craft Day ".

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2023**

Arts, Crafts & Leisure (Con't)

We also provided a Knit and Natter with a vintage theme & two half day "Craft and Chat afternoons" where members tried a paper craft to make cards and a sewing craft to make felt brooches & made beaded felt hearts for Big Green Week at the other. We provided an Evening of Archery & our Day at The Races gave members the chance to hear a talk about horse racing & then see horse racing. Local history featured in another event with a talk by a local historian about a notable East Yorkshire church & a cream tea at our Time travel and Tea afternoon.

In 2024 our activities include perfume making, two mixed craft days, two local history events, archery & baking as well as a trip to a local theatre's costume department

East Yorkshire Voices

During 2023 we continued to engage with individual members and WIs to strengthen the East Yorkshire Voices Team with the aim of giving members the opportunity to have their voices heard on the campaigns and issues they care about. The team focussed on 3 key projects: Cancer Awareness, Violence against Women and Girls (VAWAG), Climate Change. We worked with Humber and Yorkshire Cancer Alliance to successfully delivery the initial Cancer Awareness events to EYFWI Members supporting the 'the '5 minutes that Matter' and 'See the Signs' Campaigns. The Federation continued our participation in the multi-organisational Police commissioners Forum on VAWAGs and a small team took part in the Million Women Rise march in London. We came together with local environmental community groups for the inaugural Beverley eco-Fest where we were able to showcase WI campaigns to the general public and highlight some of the activities undertaken by individual WIs.

Looking forward to 2024 we plan to build on the work undertaken last year and continue to support WIs with their campaign activities and encourage them share their stories both within the Federation and their wider communities. We will be offering members additional Cancer Awareness sessions delivered both face-to-face and virtually. We will continue our participation in the multi-organisational Police commissioners Forum on VAWAG and also provide opportunities for WI's to provide practical help to women in their local areas. The East Yorkshire Voices team will be raising awareness of the WIs Campaigns and campaign history with members of the public who may not have considered the option of WI membership through participation in community event such as the Driffield show and the Beverley Eco-fest

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2023**

Financial Reserves Policy

1. Purpose of Reserve

- The reserve is intended as a financial buffer against an unexpected shortfall in income.
- Its intended use is to keep the business premises running and providing a service to our members.

It will also ensure our continued ability to fulfil our contractual obligations to our staff until income improves, or to allow reasonable notice periods/redundancy payments in the worst case.

2. Amount of Reserve

- The amount of the reserve will comprise:
 - (a) 6 months' operating costs of East Yorkshire Federation WI ("the Company"), based on actual costs over the preceding 12 months, **and**
 - (b) the cost of staff redundancy payments should such become unavoidable. This amount will be updated annually to comply with legal requirements, and adjusted in line with employees' age, length of service and salaries.
- The amount of the reserve (a+b) is to be reviewed annually at year end (January Trustees Meeting).
- In addition to this reserve, there will be an amount kept in the instant-access bank savings account to cover unforeseen emergency expenditure. This sum will be equivalent to 20% of the reserve, and will be subject to annual review in January as above.

3. Establishing a Reserve

- The Company already has sufficient funds to cover a reserve as set out above.
- These funds will be set aside in a Charities Only Investment Fund (COIF), already held by the Company, to keep them separate from normal expenditure and enable them to gain interest.

Funds held by the Company in excess of the amount of reserves determined by Trustees shall be used in the furtherance of our charitable objectives. The allocation of these funds shall be determined in principle at the February Trustees Meeting, and all allocations should be spent before the end of the calendar year.

Maintaining premises, equipment and staff to provide support, advice and a central hub for our activities is vital to the successful running of the Company. Thus reasonable expenditure on such purposes is deemed by Trustees to be in the furtherance of our objectives.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2023**

Plans for Future Periods

The Board of Trustees, Advisers/WISPS will deliver a variety of events for members to engage with and continue to build and support the members

Statement of disclosure of information to Independent Examiner

We, the directors of the company who held office at the date of approval of these financial statements, each confirm so far as we are aware, that:

- ♦ there is no relevant information of which the company's Independent Examiner is unaware; and
- ♦ we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant information and to establish that the company's independent examiners are aware of that information.

Statement of directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure of the charitable company for that period. In preparing those financial statements, the directors are required to:

- ♦ select suitable accounting policies and then apply them consistently;
- ♦ make judgements and estimates that are reasonable and prudent;
- ♦ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

The directors confirm that the accounts comply with the above requirements. The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

Again we have appoint Phoenix Accountancy and Business Consultancy Limited as our Independent Examiners, this was agreed in our annual general meeting.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2023**

Small Company Provisions

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006.

Statement of Recommended Practice

The accounts comply with the SORP "Accounting and Reporting by Charities" (effective 1st January 2019) as far as possible whilst complying with the Companies Act 2006.

By order of the Board



Christine Snowden
Chairman

(Date) 1/5/2024.....

Income and Expenditure Account
For the year ended 31 December 2023

	Notes	2023 £	2022 £
INCOME	4-6	75,173	71,527
EXPENDITURE	8-9	(79,945)	(74,589)
OPERATING SURPLUS/(DEFICIT)	12	(4,772)	(3,062)
INVESTMENT INCOME	7	571	123
PROFIT/(LOSS) ON INVESTMENT		5,068	(4,063)
SURPLUS/(DEFICIT) FOR THE YEAR		867	(7,002)
RESERVES BROUGHT FORWARD	17	98,574	105,576
RESERVES CARRIED FORWARD	17	99,441	98,574

Income of £75,173 (2022: £71,527) comprises £75,708 (2022: £69,948) for unrestricted funds and £36 (2022: £1,579) for restricted funds. A detailed analysis of income by source is provided in the statement of financial activities.

The surplus for the year of £867 (2022: deficit £7,002) comprises a surplus of £1,153 (2022: deficit £6,367) for unrestricted funds and a deficit of £286 (2022: deficit £635) for restricted funds as shown in the statement of financial activities.

There are no recognised gains and losses other than those passing through the income and expenditure account. The income and expenditure account has been prepared on the basis that all operations are continuing operations.

The notes on pages 20 to 32 form part of these financial statements.

Statement of Financial Activities
For the year ended 31 December 2023

	Notes	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Income:							
Donations, Grants and Legacies	4	316	-	316	291	-	291
Income from Charitable Activities	5	64,839	-	64,839	59,239	1,579	60,818
Income from Other Trading Activities	6	10,018	-	10,018	10,417	-	10,417
Investment Income	7	535	36	571	115	9	124
Total Income		75,708	36	75,744	70,062	1,588	71,650
Expenditure:							
Expenditure on Charitable Activities	8	79,537	322	79,859	74,453	-	74,453
Cost of Raising Funds	9	85	-	85	136	-	136
Total Expenditure		79,622	322	79,944	74,589	-	74,589
Net Income/(Expenditure) before Transfers		(3,914)	(286)	(4,200)	(4,527)	1,588	(2,939)
Transfers between Funds		-	-	-	2,223	(2,223)	-
Net Income/(Expenditure) before other recognised Gains and Losses		(3,914)	(286)	(4,200)	(2,304)	(635)	(2,939)
Other recognised gains and losses		5,067	-	5,067	(4,063)	-	(4,063)
Net Movement in Funds		1,153	(286)	867	(6,367)	(635)	(7,002)
Funds brought forward		93,590	4,984	98,574	99,957	5,619	105,576
Funds carried forward		94,743	4,698	99,441	93,590	4,984	98,574

The notes on page 20 to 32 form part of these financial statements.

Balance Sheet
As at 31 December 2023

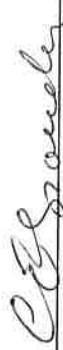
	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total Funds £	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total Funds £
Fixed assets							
Tangible assets	13	29,707	-	29,707	29,520	-	29,520
Investments		45,518	-	45,518	40,450	-	40,450
		75,225	-	75,225	69,970	-	69,970
Current assets							
Debtors	14	605	-	605	712	-	712
Cash at bank and in hand	15	23,762	4,698	28,460	24,509	4,984	29,493
Total current assets		24,367	4,698	29,065	25,221	4,984	30,205
Current Liabilities							
Creditors falling due within one year	16	(4,849)	-	(4,849)	(1,601)	-	(1,601)
Net current assets/(liabilities)		19,518	4,698	24,216	23,620	4,984	28,604
Total assets less current liabilities		94,743	4,698	99,441	93,590	4,984	98,574
Creditors: amounts falling due after one year					-	-	-
Net Assets		94,743	4,698	99,441	93,590	4,984	98,574
The Funds of the Charity							
Unrestricted Income Funds	17	94,743	-	94,743	93,590	-	93,590
Restricted Income Funds	17	-	4,698	4,698	-	4,984	4,984
Total funds		94,743	4,698	99,441	93,590	4,984	98,574

Balance Sheet (continued)
As at 31 December 2023

- 1) For the year ended 31 December 2023 the company was entitled to exemption under section 477 (2) of the Companies Act 2006.
- 2) Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;
- 3) The directors acknowledge their responsibility for:
 - i) ensuring the company keeps accounting records which comply with section 386; and
 - ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the companies Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board on 1/5/2024 and signed on their behalf by

 Christine Snowden, Chairman

The notes on page 20 to 32 form part of these financial statements.

Statement of Cash Flows
For the year ending 31 December 2023

	Notes	2023 £	2022 £
Net Movement in Funds		867	(7,002)
Add back depreciation charge	13	1,311	1,015
Deduct interest income shown in investing activities	7	(571)	(123)
Decrease/(increase) in stock		107	1,653
Decrease/(increase) in debtors		3,248	(1,882)
Increase/(decrease) in creditors	16		
Net cash used in operating activities		4,962	(6,339)
Cash flows from investing activities			
Interest income	7	571	123
Gain on investment market value		(5,068)	4,063
Purchase of tangible fixed assets	13	(1,498)	(396)
Cash provided by (used in) investing activities		(5,995)	3,790
Cash flows from financing activities			
Repayment of borrowing			-
Cash invested in Investment fund			-
Cash used in financing activities			-
		(1,033)	(2,549)
Increase/(decrease) in cash and cash equivalents			
cash and cash equivalents at the beginning of the year	15	29,493	32,042
Total cash and cash equivalents at the end of the year	15	28,460	29,493

The notes on page 20 to 32 form part of these financial statements.

**Notes to the Financial Statements
for the year ended 31 December 2023**

1. Accounting policies

1.1. Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

East Yorkshire Federation of Women's Institute meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Going Concern

The Trustees consider the Charity to be a going concern. The accounts have been prepared on this basis.

1.3. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.4. Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5. Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the company.

General funds are unrestricted funds which are available for use at the discretion of the directors in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**Notes to the Financial Statements
for the year ended 31 December 2023****1.6. Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of trading.
- Expenditure on charitable activities includes the costs of events, training and education, providing support to Women's Institutes in the East Riding of Yorkshire and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.7. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charities activities.

Due to the level of materiality of allocating support costs to the costs of fundraising, these costs have all been allocated to charitable activities. A full breakdown of all costs related to Charitable Activities has been provided in Note 8.

1.8. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life (except freehold land) as follows:

Freehold Buildings	2% on cost
Office and Computer equipment	25% on cost
Fixtures and Fittings	20% on cost
Miscellaneous Equipment	25% on cost

1.9. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Notes to the Financial Statements
for the year ended 31 December 2023**

1.11. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of the members is limited.

Every member of the Company undertakes to contribute such amount as may be required, not exceeding £1, to the Company's assets if it should be wound up while he or she is a member, or within one year after he or she ceases to be a member for payment of the Company's debts and liabilities contracted before he or she ceases to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves.

If the Company is wound up or dissolved and after all its debts and liabilities have been satisfied there remains any property, it shall not be paid to or distributed among the members of the Company but shall be given or transferred to some other charity or charities having objects similar to the objects of the Company.

3. Income and Expenditure Account

The company is a charity and so achievements cannot be measured by normal commercial criteria. Accordingly, the Directors consider that it would be inappropriate to present a Profit and Loss Account in one of the formats set out by the Companies Act 2006. Therefore, as permitted by the Companies Act, in order to reflect the special nature of the company's activities, the Directors are of the opinion that it would be more appropriate to present an Income and Expenditure Account.

**Notes to the Financial Statements
for the year ended 31 December 2023****4. Donations, Grants and Legacies**

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Donations	316	-	316	291	-	291
Grants	-	-	-	-	-	-
	316	-	316	291	-	291

5. Income from Charitable Activities

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
WI Events	22,860	-	22,860	20,441	-	20,441
Subs	37,720	-	37,720	35,778	-	35,778
Insurances	810	-	810	771	-	771
The Club	908	-	908	1,176	-	1,176
Newsletter	463	-	463	141	-	141
Advisers	-	-	-	-	-	-
Office Services	229	-	229	25	-	25
Miscellaneous	1,849	-	1,849	907	-	907
Held Funds	-	-	-	-	1,579	1,579
	64,839	-	64,839	59,239	1,579	60,818

**Notes to the Financial Statements
for the year ended 31 December 2023****6. Income from Other Trading Activities**

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Rent Income	10,000	-	10,000	10,082	-	10,082
Sale of Goods	18	-	18	335	-	335
	10,018	-	10,018	10,417	-	10,417

7. Investment Income

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Bank Interest	535	36	571	115	9	123

**Notes to the Financial Statements
for the year ended 31 December 2023****8. Expenditure on Charitable Activities**

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
WI Events	22,313	-	22,313	18,812	-	18,812
Education and Training	-	-	-	250	-	250
NFWE Payments	21,364	-	21,364	20,613	-	20,613
Staff Costs	21,577	-	21,577	20,216	-	20,216
Office Costs	8,307	-	8,307	7,927	-	7,927
Utilities	131	-	131	8	-	8
Insurances	1,568	-	1,568	1,376	-	1,376
Newsletter	(50)	-	(50)	365	-	365
The Club	625	-	625	410	-	410
Held	-	322	322	-	-	-
Maintenance	36	-	36	117	-	117
Sundries & Moving costs	586	-	586	411	-	411
Donations	16	-	16	200	-	200
Depreciation	1,311	-	1,311	1,015	-	1,015
Committee travel	115	-	115	147	-	147
Accounts Fees	604	-	604	969	-	969
Legal & Professional Fees	313	-	313	815	-	815
Advisers	173	-	173	296	-	296
Bank Charges	548	-	548	506	-	506
	79,537	322	79,859	74,453	-	74,453

**Notes to the Financial Statements
for the year ended 31 December 2023****9. Costs of Raising Funds**

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Costs relating to Sale of Goods	85	-	85	136	-	136
	85	-	85	136	-	136

10. Taxation

As a registered charity the organisation benefits from rates relief and is exempt from Corporation Tax. The company is not VAT registered.

11. Staff costs

	Total 2023 £	Total 2022 £
Salaries (including Employers NI)	21,121	19,837
Employer Pensions	207	202
Payroll Fees	249	177
	21,577	20,216

**Notes to the Financial Statements
for the year ended 31 December 2023****12. Operating surplus**

The operating surplus is arrived at after charging:

	Total 2023	Total 2022
Depreciation – Owned Assets	1,311	1,015
Directors Emoluments	-	-
Directors Travelling Expenses	115	147
Accountancy Fees (Current year)	604	580
Payroll Fees	249	177
	<u>2,279</u>	<u>1,919</u>

13. Tangible Fixed Assets

	Freehold Land and Buildings £	Fixtures and Fittings	Other Equip	Office and Computer Equipment £	Total £
Cost					
At 01 January 2023	49,117	1,374	1,372	9,199	61,062
Additions	-	-	-	1,498	1,498
Disposals	-	-	-	-	-
At 31 December 2023	<u>49,117</u>	<u>1,374</u>	<u>1,372</u>	<u>10,697</u>	<u>62,560</u>
Depreciation					
At 01 January 2023	19,960	1,011	1,372	9,199	31,542
Charge for the year	982	79	-	250	1,311
On Disposals	-	-	-	-	-
At 31 December 2023	<u>20,942</u>	<u>1,090</u>	<u>1,372</u>	<u>9,449</u>	<u>32,853</u>
Net Book Value					
At 31 December 2023	<u>28,175</u>	<u>284</u>	<u>-</u>	<u>1,248</u>	<u>29,707</u>
At 31 December 2022	<u>29,157</u>	<u>363</u>	<u>-</u>	<u>-</u>	<u>29,520</u>

**Notes to the Financial Statements
for the year ended 31 December 2023**

14. Debtors

	Total 2023 £	Total 2022 £
Trade Debtors	605	712
Other Debtors	-	-
Prepayments and Accrued Income	-	-
	<u>605</u>	<u>712</u>

15. Cash at Bank and in Hand

	Total 2023 £	Total 2022 £
COIF Deposit Account	11,149	10,681
Current Account	7,194	7,386
Savings Account	4,951	6,098
Denman Account	-	2,305
Education and Training Fund	3,358	1,021
Held Funds	1,340	1,658
Petty Cash	132	8
Cheque Clearing Account	336	336
	<u>28,460</u>	<u>29,493</u>

16. Liabilities

Creditors: Amounts falling due within one year

	Total 2023 £	Total 2022 £
Trade Creditors	4,205	982
Pensions	40	39
Taxes and Social Security	-	-
Accruals and Deferred Income	604	580
	<u>4,849</u>	<u>1,601</u>

**Notes to the Financial Statements
for the year ended 31 December 2023****17. Accumulated funds**

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Balance at 01/01/23	93,590	4,984	98,574	99,957	5,619	105,576
Movement in funds for the year	1,153	(286)	867	(6,367)	(635)	(7,002)
Balance at 31/12/23	94,743	4,698	99,441	93,590	4,984	98,574

Analysis of net assets between funds

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Tangible Fixed Assets	29,707	-	29,707	29,520	-	29,520
Investments	45,518	-	45,518	40,450	-	40,450
Current Assets	24,367	4,698	29,065	25,221	4,984	30,205
Current Liabilities	(4,849)	-	(4,849)	(1,601)	-	(1,601)
Non-Current Liabilities	-	-	-	-	-	-
	94,743	4,698	99,441	93,590	4,984	98,574

**Notes to the Financial Statements
for the year ended 31 December 2023****17. Accumulated funds (continued)****Restricted funds**

	Balance At 01/01/23	Movement in Resources			Balance at 31/12/23
		Incoming	Outgoing	Transfers	
Denman Fund	2,305	22	-	(2,327)	-
Education and Training	1,021	10	-	2,327	3,358
Held Funds	1,658	4	(322)	-	1,340
	4,984	36	(322)	-	4,698

A brief description of each of the Restricted Funds is given below:

Denman Fund

Acting within our financial rules after the closure of Denman College, this money has been moved to the Education & Training Funds

Education and Training

This money is used to support training courses for members, linked to our aims. Sub-Committees within the Federation bid each year for sums from this fund to support courses they are running.

Held Funds

These are surplus funds of an institute when it is disbanded. The policy is that these are held for 3 years in case they re-form, otherwise they are transferred to unrestricted funds. We also hold funds for new institutes until they have bank accounts of their own.

At 31 December 2023 funds were held as follows:

	£
Interest	10
Driffeld WI	(322)
Cottingham WI	698
Minster WI	416
Brough Centurion WI	475
Triella WI	25
Archives	38
	<u>1,340</u>

**Notes to the Financial Statements
for the year ended 31 December 2023**

18. Contingent liabilities

There were no contingent liabilities

19. Directors/Trustees remuneration

No remuneration directly or indirectly out of the funds of the company was paid or payable for the year to any director.

During the year £395 (2022: £147) was paid to Directors/Trustees for travel expenses.

20. Related Party Transactions

There were no related party transactions during the year.

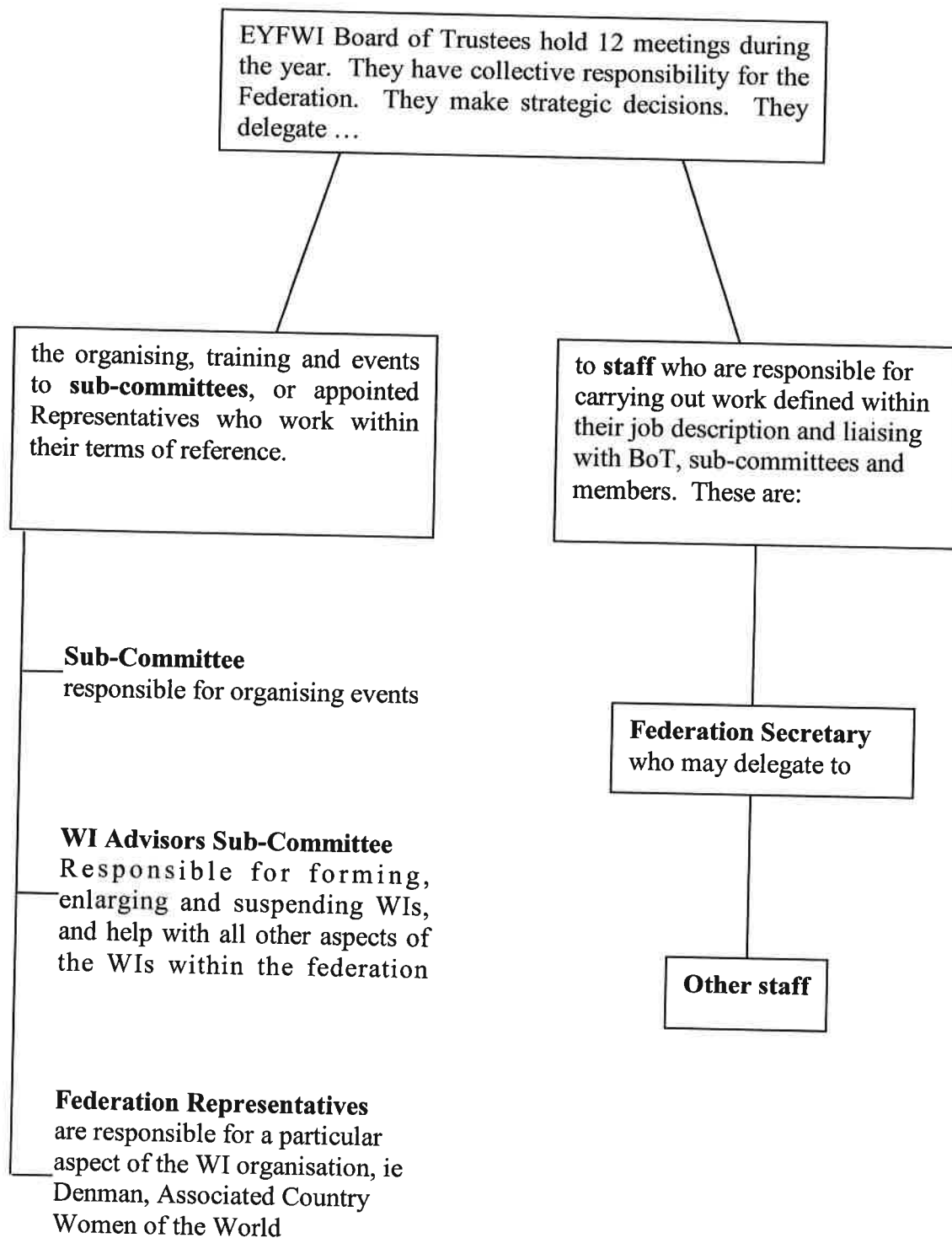
21. Other recognised gains and losses

There were no other recognised gains or losses.

22. Going Concern

The Trustees consider the charitable company to be a going concern for a period of 12 months beyond the date of the Independent Examiners report.

The charity generates the majority of its income through subscriptions and the provision of events to its members.

Organisational Structure

Accounts

Company Number: 2682463
(England and Wales)

Charity Number: 1010322

EAST YORKSHIRE FEDERATION OF WOMEN'S INSTITUTES

(A company limited by guarantee)

FINANCIAL STATEMENTS

For the year ended

31 December 2022

Phoenix Accountancy and Business Consultancy Limited

**Index to the Financial Statements
For the year ended 31 December 2022**

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Appendices

Appendix A – Future Plans for Arts Craft & Leisure

Appendix A – Future Plans for East Yorkshire Voices

Appendix A – Future Plans for Membership Committee Advisors

Appendix B – We have achieved during 2022 for Arts Craft & Leisure

Appendix B – We have achieved during 2022 for East Yorkshire Voices

Appendix B – We have achieved during 2022 for Membership Committee Advisors

Company Information**For the year ended 31 December 2022****TRUSTEES**

Mrs Margaret Adderley - Resigned April 2022
Elizabeth Lambert – Appointed 18/04/2022
Mrs Barbara Ball – Resigned April 2022
Mrs Betty Lusby
Mrs Suzanne Millar
Mrs Christine Snowden
Gillain Cowlam – Appointed 12/04/2022
Anna Mitchell
Lesley Alderson-Speight
Fran Waudby – Appointed 14/04/2022
Alyson Calvert

COMPANY SECRETARY

Mrs Shirley Jennison

REGISTERED OFFICE

Waffle 21 Ltd
Colonial House
Swinemoor Lane
Beverley
East Yorkshire
HU17 0LS

**REGISTERED COMPANY
NUMBER**

2682463

REGISTERED CHARITY NUMBER 1010322**INDEPENDENT EXAMINER**

Rebecca Triffitt, MAAT
Practice Accountant
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage
Morley's Yard
Walkergate
Beverley
East Yorkshire
HU17 9BY

Company Information
For the year ended 31 December 2022

BANKERS

HSBC
63 Market Place
Beverley
East Yorkshire
HU17 8AL

COIF Charities Deposit Fund
CCLA Investment Management Limited
80 Cheapside
London
EC2V 6DZ

**Independent Examiner's Report to the Members of
East Yorkshire Federation of Women's Institutes**

I report on the accounts of The East Yorkshire Federation of Women's Institutes for the year ended 31 December 2022, which are set out on pages 14 to 32.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 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 the 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 statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Rebecca Triffitt, MAAT

Practice Accountant

Phoenix Accountancy and Business Consultancy Limited

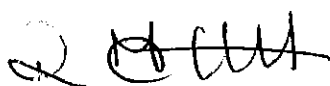
Morley's Cottage

Morley's Yard

Walkergate

Beverley

HU17 9BY



Date:

14.6.23

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2022**

The trustees present their report with the financial statements of the company for the year ended 31 December 2022.

Reference and Administrative Details of the Charity, its Trustees and Advisers

<u>Name of charity:</u>	East Yorkshire Federation of Women's Institutes
<u>Company Registration Number:</u>	2682463
<u>Charity Registration Number:</u>	1010322
<u>Federation Office:</u>	Waffle 21 Ltd Colonial House Swinemoor Lane Beverley East Riding of Yorkshire HU17 0LS Telephone: 01482 860626 Email: fedsec@eastyorkshirewi.org.uk
<u>Federation Secretary:</u>	Mrs Shirley Jennison
<u>Federation Financial Secretary:</u>	Mrs Andrea Kirk

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Names of trustees (directors) who served during the year and since the year end were as follows:-

FEDERATION CHAIRMAN:

Mrs Christine Snowden	Kilham WI
-----------------------	-----------

VICE-CHAIRMEN:

Mrs Ann Mitchell	Sewerby WI – from Apr22
Mrs Suzanne Millar	Leven WI – from Apr 22

HON TREASURER:

Mrs Alyson Calvert	Minster WI – from Apr 22
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ASSISTANT TREASURER:

Mrs Betty Lusby	Leven WI – from Apr 22
-----------------	------------------------

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2022**

Directors and Trustees (Continued)

ELECTED MEMBERS:

Mrs Lesley Alderson-Speight	Beverley WI
Mrs Gill Cowlam	Pocklington WI – from April 2022
Ms Elizabeth Lambert	Minster WI – from May 2022
Mrs Barbara Ball	Pocklington WI – until April 2022
Mrs Fran Waudby	Gilberdyke WI – from May 2022
Mrs Margaret Adderley	Hoeden WI – until April 2022

WI Advisers

Mrs Cynthia Cray	South Cave WI
Mrs Ann Mitchell	Sewerby WI
Mrs Suzanne Millar	Leven WI
Mrs Barbara Ball	Pocklington WI
Mrs Christine Snowden	Kilham WI

Independent Examiner

Rebecca Triffitt, MAAT
Employee of;
Phoenix Accountancy and Business Consultancy Limited
Morley's Yard
Walkergate
Beverley
East Riding of Yorkshire
HU17 9BY

Solicitor

Cooper Wilkin Chapman
The Hall
Lairgate
Beverley
East Riding of Yorkshire
HU17 8HL

Report of the Board of Trustees (incorporating the Director's Report)

For the year ended 31 December 2022

Bankers

HSBC PLC
63 Market Place
Beverley
East Riding of Yorkshire
HU17 8AL

Governance

The National Federation of Women's Institutes of England, Wales, Jersey, Guernsey and the Isle of Man is a Company Limited by Guarantee and not having a share capital. East Yorkshire Federation of Women's Institutes (EYFWI) is a member of the National Federation. EYFWI has a Constitution as well as Memorandum and Articles of Association. The company was incorporated on 29 January 1992.

Every member of the Charity undertakes to contribute a maximum of £1 in the event of the charity winding up.

The Board of Trustees

Recruitment

Bi-annually all WIs and trustees within the Federation are circulated with invitations to nominate trustees in advance of the Annual Meeting. They usually serve a two year term. The number of trustees must be not less than 8 and no more than 15. The Board of Trustees may make co-options.

Training

1. The Federation Chairman/Vice-Chairman meets new Trustees before the Board's Annual Meeting. Trustees are given a Training Manual at this induction meeting.
2. Trustee Training is provided by the National Federation.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2022**

Principal Risks

1. A significant fall in membership would lead to reduced funds. More Federation events would need to be organised to make up for the loss of income from subscription fees.
2. The state of the fabric of the property owned by EYFWI is monitored and maintained by the Trustees.
3. A current Fire Certificate is in place.
4. Maintenance agreements are in place with regard to the boiler.

Objects

The main purposes of the Women's Institute organisation are:

- a) to advance the education of women and girls for the public benefit in all areas including (without limitation):
 - i. local, national and international issues of political and social importance;
 - ii. music, drama and other cultural subjects; and
 - iii. all branches of agriculture, crafts, home economics, science, health and social welfare;
- b) to promote sustainable development for the public benefit by:
 - i. educating people in the preservation, conservation and protection of the environment and the prudent use of natural resources; and
 - ii. promoting sustainable means of achieving economic growth and regeneration;
- c) to advance health for the public benefit; and
- d) to advance citizenship for the public benefit by the promotion of civic responsibility and volunteering.

Main objectives for the following year.

In planning our objectives for the following year the Directors have taken into account the Charity Commission guidance on public benefit.

See attached report forms, Appendix A.

The Board of Trustees, Advisers/WISPs will focus on increasing membership within the Federation. They will also continue to listen to the membership.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2022**

Achievements and Performance

Review of Activities 2022

The EYFWI Board of Trustees is satisfied that in the year 2022:

- Our work reflected our aims.
- Our resources were well managed.
- Members were satisfied with the service they received.

The overall membership of the Federation remained stable. Our Advisers and WISPS have worked hard to open new WIs as well as maintaining their work of attending many Annual Meetings throughout the Federation. Training sessions were provided by them, for WI Officers and Group Representatives.

The Newsletter was sent out monthly via email to every WI throughout the year with printed copies provided for those that requested them. During 2022 EYFWI sub-committees arranged a significant number of activities for our membership, some of which sold out.

Chairman's Statement

A full year of activity for our Federation was planned. The AM half day format was again very successful. Many and varied events were enjoyed by all the members including a group holiday to Oxford and sell out Dabble Days. The format of the latter is a favourite, giving opportunities to try out various activities. The Christmas Fair was another success with plans for a bigger and better event next year.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2022****Financial Reserves Policy****1. Purpose of Reserve**

- The reserve is intended as a financial buffer against an unexpected shortfall in income.
- Its intended use is to keep the business premises running and providing a service to our members.

It will also ensure our continued ability to fulfil our contractual obligations to our staff until Income Improves, or to allow reasonable notice periods/redundancy payments in the worst case.

2. Amount of Reserve

- The amount of the reserve will comprise:
 - (a) 6 months' operating costs of East Yorkshire Federation WI ("the Company"), based on actual costs over the preceding 12 months, **and**
 - (b) the cost of staff redundancy payments should such become unavoidable. This amount will be updated annually to comply with legal requirements, and adjusted in line with employees' age, length of service and salaries.
- The amount of the reserve (a+b) is to be reviewed annually at year end (January Trustees Meeting).
- In addition to this reserve, there will be an amount kept in the instant-access bank savings account to cover unforeseen emergency expenditure. This sum will be equivalent to 20% of the reserve, and will be subject to annual review in January as above.

3. Establishing a Reserve

- The Company already has sufficient funds to cover a reserve as set out above.
- These funds will be set aside in a Charities Only Investment Fund (COIF), already held by the Company, to keep them separate from normal expenditure and enable them to gain interest.

Funds held by the Company in excess of the amount of reserves determined by Trustees shall be used in the furtherance of our charitable objectives. The allocation of these funds shall be determined in principle at the February Trustees Meeting, and all allocations should be spent before the end of the calendar year.

Maintaining premises, equipment and staff to provide support, advice and a central hub for our activities is vital to the successful running of the Company. Thus reasonable expenditure on such purposes is deemed by Trustees to be in the furtherance of our objectives.

**Report of the Board of Trustees (Incorporating the Director's Report)
For the year ended 31 December 2022****Plans for Future Periods**

Please see main objectives for the following year. Appendix A.

Statement of disclosure of information to Independent Examiner

We, the directors of the company who held office at the date of approval of these financial statements, each confirm so far as we are aware, that:

- ♦ there is no relevant information of which the company's Independent Examiner is unaware; and
- ♦ we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant information and to establish that the company's independent examiners are aware of that information.

Statement of directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure of the charitable company for that period. In preparing those financial statements, the directors are required to:

- ♦ select suitable accounting policies and then apply them consistently;
- ♦ make judgements and estimates that are reasonable and prudent;
- ♦ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

The directors confirm that the accounts comply with the above requirements. The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

During the year our Independent Examiner, East Riding Voluntary Action Services (ERVAS) Ltd moved all accountancy services into a subsidiary company. A resolution to appoint Independent Examiners, Phoenix Accountancy and Business Consultancy Limited will be proposed at the forthcoming general meeting.

**Report of the Board of Trustees (Incorporating the Director's Report)
For the year ended 31 December 2022**

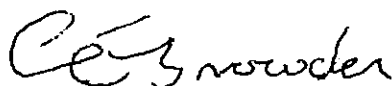
Small Company Provisions

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006.

Statement of Recommended Practice

The accounts comply with the SORP "Accounting and Reporting by Charities" (effective 1st January 2019) as far as possible whilst complying with the Companies Act 2006.

By order of the Board



Christine Snowden
Chairman

(Date) 13 - 6 - 23

Income and Expenditure Account
For the year ended 31 December 2022

	Notes	2022 £	2021 £
INCOME	4-6	71,527	59,609
EXPENDITURE	8-9	(74,589)	(59,613)
OPERATING SURPLUS/(DEFICIT)	12	(3,062)	(4)
INVESTMENT INCOME	7	123	2
PROFIT/(LOSS) ON INVESTMENT		(4,063)	6,593
SURPLUS/(DEFICIT) FOR THE YEAR		(7,002)	6,591
RESERVES BROUGHT FORWARD	17	105,576	98,985
RESERVES CARRIED FORWARD	17	98,574	105,576

Income of £71,527 (2021: £59,609) comprises £69,948 (2021: £50,147) for unrestricted funds and £1,579 (2021: £9,462) for restricted funds. A detailed analysis of Income by source is provided in the statement of financial activities.

The deficit for the year of £7,002 (2021: surplus £6,591) comprises a deficit of £6,367 (2021: surplus £6,613) for unrestricted funds and a deficit of £635 (2021: deficit £22) for restricted funds as shown in the statement of financial activities.

There are no recognised gains and losses other than those passing through the income and expenditure account. The income and expenditure account has been prepared on the basis that all operations are continuing operations.

The notes on pages 19 to 32 form part of these financial statements.

**Statement of Financial Activities
For the year ended 31 December 2022**

	Notes	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Income:							
Donations, Grants and Legacies	4	291	-	291	13,085	8,567	21,652
Income from Charitable Activities	5	59,239	1,579	60,818	36,715	895	37,610
Income from Other Trading Activities	6	10,417	-	10,417	347	-	347
Investment Income	7	115	9	124	1	1	2
Total Income		70,062	1,588	71,650	50,148	9,463	59,611
Expenditure:							
Expenditure on Charitable Activities	8	74,453	-	74,453	50,668	8,567	59,235
Cost of Raising Funds	9	136	-	136	378	-	378
Total Expenditure		74,589	-	74,589	51,046	8,567	59,613
Net Income/(Expenditure) before Transfers		(4,527)	1,588	(2,939)	(898)	896	(2)
Transfers between Funds		2,223	(2,223)	-	918	(918)	-
Net Income/(Expenditure) before other recognised Gains and Losses		(2,304)	(635)	(2,939)	20	(22)	(2)
Other recognised gains and losses		(4,063)	-	(4,063)	6,593	-	6,593
Net Movement in Funds		(6,367)	(635)	(7,002)	6,613	(22)	6,591
Funds brought forward		99,957	5,619	105,576	93,344	5,641	98,985
Funds carried forward		93,590	4,984	98,574	99,957	5,619	105,576

The notes on page 19 to 32 form part of these financial statements.

Balance Sheet
As at 31 December 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total Funds £	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total Funds £
Fixed assets							
Tangible assets	13	29,520	-	29,520	30,139	-	30,139
Investments		40,450	-	40,450	44,513	-	44,513
		69,970	-	69,970	74,652	-	74,652
Current assets							
Debtors	14	712	-	712	2,365	-	2,365
Cash at bank and in hand	15	24,509	4,984	29,493	26,423	5,619	32,042
Total current assets		25,221	4,984	30,205	28,788	5,619	34,407
Current Liabilities							
Creditors falling due within one year	16	(1,601)	-	(1,601)	(3,483)	-	(3,483)
Net current assets/(liabilities)		23,620	4,984	28,604	25,305	5,619	30,924
Total assets less current liabilities		93,590	4,984	98,574	99,957	5,619	105,576
Creditors: amounts falling due after one year					-	-	-
Net Assets		93,590	4,984	98,574	99,957	5,619	105,576
The Funds of the Charity							
Unrestricted Income Funds	17	93,590	-	93,590	99,957	-	99,957
Restricted Income Funds	17	-	4,984	4,984	-	5,619	5,619
Total funds		93,590	4,984	98,574	99,957	5,619	105,576

Balance Sheet (continued)
As at 31 December 2022

- 1) For the year ended 31 December 2022 the company was entitled to exemption under section 477 (2) of the Companies Act 2006.
- 2) Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;
- 3) The directors acknowledge their responsibility for:
 - i) ensuring the company keeps accounting records which comply with section 386; and
 - ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the companies Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board on 13-6-23 and signed on their behalf by

Christine Snowden Christine Snowden, Chairman

The notes on page 19 to 32 form part of these financial statements.

Statement of Cash Flows
For the year ending 31 December 2022

	Notes	2022 £	2021 £
Net Movement in Funds		(7,002)	6,591
Add back depreciation charge	13	1,015	982
Deduct interest Income shown in investing activities	7	(123)	(2)
Decrease/(increase) in stock			-
Decrease/(increase) in debtors		1,653	(1,356)
Increase/(decrease) in creditors	16	(1,882)	2,525
Net cash used in operating activities		(6,339)	8,740
Cash flows from investing activities			
Interest income	7	123	2
Gain on investment market value		4,063	(6,593)
Purchase of tangible fixed assets	13	(396)	-
Cash provided by (used in) investing activities		3,790	(6,591)
Cash flows from financing activities			
Repayment of borrowing			-
Cash invested in Investment fund			-
Cash used in financing activities			-
		(2,549)	2,149
Increase/(decrease) in cash and cash equivalents			
cash and cash equivalents at the beginning of the year	15	32,042	29,893
Total cash and cash equivalents at the end of the year	15	29,493	32,042

The notes on page 19 to 32 form part of these financial statements.

**Notes to the Financial Statements
for the year ended 31 December 2022****1. Accounting policies****1.1. Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

East Yorkshire Federation of Women's Institute meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Going Concern

The Trustees consider the Charity to be a going concern. The accounts have been prepared on this basis.

1.3. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.4. Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5. Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the company.

General funds are unrestricted funds which are available for use at the discretion of the directors in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**Notes to the Financial Statements
for the year ended 31 December 2022****1.6. Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of trading.
- Expenditure on charitable activities includes the costs of events, training and education, providing support to Women's Institutes in the East Riding of Yorkshire and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.7. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charities activities.

Due to the level of materiality of allocating support costs to the costs of fundraising, these costs have all been allocated to charitable activities. A full breakdown of all costs related to Charitable Activities has been provided in Note 8.

1.8. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life (except freehold land) as follows:

Freehold Buildings	2% on cost
Office and Computer equipment	25% on cost
Fixtures and Fittings	20% on cost
Miscellaneous Equipment	25% on cost

1.9. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Notes to the Financial Statements
for the year ended 31 December 2022****1.11. Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of the members is limited.

Every member of the Company undertakes to contribute such amount as may be required, not exceeding £1, to the Company's assets if it should be wound up while he or she is a member, or within one year after he or she ceases to be a member for payment of the Company's debts and liabilities contracted before he or she ceases to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves.

If the Company is wound up or dissolved and after all its debts and liabilities have been satisfied there remains any property, it shall not be paid to or distributed among the members of the Company but shall be given or transferred to some other charity or charities having objects similar to the objects of the Company.

3. Income and Expenditure Account

The company is a charity and so achievements cannot be measured by normal commercial criteria. Accordingly, the Directors consider that it would be inappropriate to present a Profit and Loss Account in one of the formats set out by the Companies Act 2006. Therefore, as permitted by the Companies Act, in order to reflect the special nature of the company's activities, the Directors are of the opinion that it would be more appropriate to present an Income and Expenditure Account.

**Notes to the Financial Statements
for the year ended 31 December 2022**

4. Donations, Grants and Legacies

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Donations	291	-	291	129	-	129
Grants	-	-	-	12,956	8,567	21,523
	<u>291</u>	<u>-</u>	<u>291</u>	<u>13,085</u>	<u>8,567</u>	<u>21,652</u>

**Notes to the Financial Statements
for the year ended 31 December 2022****5. Income from Charitable Activities**

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
WI Events	20,441		20,441	6,548	-	6,548
Subs	35,778	-	35,778	29,298	-	29,298
Insurances	771	-	771	801	-	801
The Club	1,176	-	1,176	924	-	924
ACWW	-	-	-	-	-	-
Denman	-	-	-	-	-	-
Newsletter	141	-	141	(872)	-	(872)
Advisers	-	-	-	-	-	-
Office Services	25	-	25	16	-	16
Miscellaneous	907	-	907	-	-	-
Held Funds	-	1,579	1,579	-	895	895
	59,239	1,579	60,818	36,715	895	37,610

6. Income from Other Trading Activities

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Rent Income	10,082	-	10,082			
Sale of Goods	335	-	335	347	-	347
	10,417	-	10,417	347	-	347

**Notes to the Financial Statements
for the year ended 31 December 2022****7. Investment Income**

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Bank Interest	115	9	123	1	1	2

8. Expenditure on Charitable Activities

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
WI Events	18,812	-	18,812	7,085	-	7,085
Education and Training	250	-	250	205	-	205
NFWI Payments	20,613	-	20,613	15,914	-	15,914
Staff Costs	20,216	-	20,216	10,543	8,567	19,110
Office Costs	7,927	-	7,927	9,085	-	9,085
Utilities	8	-	8	343	-	343
Insurances	1,376	-	1,376	1,238	-	1,238
Newsletter	365	-	365	288	-	288
The Club	410	-	410	530	-	530
Denman	-	-	-	30	-	30
Maintenance	117	-	117	435	-	435
<i>Sub-Total c/f</i>	<i>70,094</i>	<i>-</i>	<i>70,094</i>	<i>45,696</i>	<i>8,567</i>	<i>54,263</i>

**Notes to the Financial Statements
for the year ended 31 December 2022****8. Expenditure on Charitable Activities – Cont.**

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
<i>Sub-Total b/f</i>	70,094	-	70,094	45,696	8,567	54,263
Sundries & Moving costs	411	-	411	289	-	289
Donations	200	-	200	200	-	200
Depreciation	1,015	-	1,015	982	-	982
Committee travel	147	-	147	163	-	163
Accounts Fees	969	-	969	448	-	448
Legal & Professional Fees	815	-	815	2,344	-	2,344
Advisers	296	-	296	546	-	546
Bank Charges	506	-	506	-	-	-
	74,453	-	74,453	50,668	8,567	59,235

**Notes to the Financial Statements
for the year ended 31 December 2022****9. Costs of Raising Funds**

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Costs relating to Sale of Goods	136	-	136	378	-	378
	136	-	136	378	-	378

10. Taxation

As a registered charity the organisation benefits from rates relief and is exempt from Corporation Tax. The company is not VAT registered.

11. Staff costs

	Total 2022 £	Total 2021 £
Salaries (including Employers NI)	19,837	18,772
Employer Pensions	202	183
Payroll Fees	177	155
	20,216	19,110

**Notes to the Financial Statements
for the year ended 31 December 2022****12. Operating surplus**

The operating surplus is arrived at after charging:

	Total 2022	Total 2021
Depreciation – Owned Assets	1,015	982
Directors Emoluments	-	-
Directors Travelling Expenses	147	163
Accountancy Fees (Current year)	836	448
Payroll Fees	177	155
	<u>2,175</u>	<u>1,748</u>

13. Tangible Fixed Assets

	Freehold Land and Buildings £	Fixtures and Fittings	Other Equip	Office and Computer Equipment £	Total £
Cost					
At 01 January 2022	49,117	978	1,372	9,199	60,666
Additions	-	396	-	-	396
Disposals	-	-	-	-	-
At 31 December 2022	<u>49,117</u>	<u>1,374</u>	<u>1,372</u>	<u>9,199</u>	<u>61,062</u>
Depreciation					
At 01 January 2022	18,978	978	1,372	9,199	30,527
Charge for the year	982	33	-	-	1,015
On Disposals	-	-	-	-	-
At 31 December 2022	<u>19,960</u>	<u>1,011</u>	<u>1,372</u>	<u>9,199</u>	<u>31,542</u>
Net Book Value					
At 31 December 2022	<u>29,157</u>	<u>363</u>	<u>-</u>	<u>-</u>	<u>29,520</u>
At 31 December 2021	<u>30,139</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,139</u>

**Notes to the Financial Statements
for the year ended 31 December 2022**

14. Debtors

	Total 2022 £	Total 2021 £
Trade Debtors	712	2,130
Other Debtors	-	-
Prepayments and Accrued Income	-	235
	<u>712</u>	<u>2,365</u>

15. Cash at Bank and in Hand

	Total 2022 £	Total 2021 £
COIF Deposit Account	10,681	10,578
Current Account	7,386	9,413
Savings Account	6,098	6,088
Denman Account	2,305	2,301
ACWW Account	-	-
Education and Training Fund	1,021	1,019
Held Funds	1,658	2,299
Petty Cash	8	8
Cheque Clearing Account	336	336
	<u>29,493</u>	<u>32,042</u>

16. Liabilities

Creditors: Amounts falling due within one year

	Total 2022 £	Total 2021 £
Trade Creditors	982	146
Pensions	39	37
Taxes and Social Security	-	-
Accruals and Deferred Income	580	3,300
	<u>1,601</u>	<u>3,483</u>

**Notes to the Financial Statements
for the year ended 31 December 2022****17. Accumulated funds**

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Balance at 01/01/22	99,957	5,619	105,576	93,344	5,641	98,985
Movement in funds for the year	(6,367)	(635)	(7,002)	6,613	(22)	6,591
Balance at 31/12/22	93,590	4,984	98,574	99,957	5,619	105,576

Analysis of net assets between funds

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Tangible Fixed Assets	29,520	-	29,520	30,139	-	30,139
Investments	40,450	-	40,450	44,513	-	44,513
Current Assets	25,221	4,984	30,205	28,788	5,619	34,407
Current Liabilities	(1,601)	-	(1,601)	(3,483)	-	(3,483)
Non-Current Liabilities	-	-	-	-	-	-
	93,590	4,984	98,574	99,957	5,619	105,576

**Notes to the Financial Statements
for the year ended 31 December 2022****17. Accumulated funds (continued)****Grants**

	2022	2022	2022	2021	2021	2021
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Furlough	-	-	-	-	8,567	8,567
ERYC	-	-	-	13,085	-	13,085
	-	-	-	13,085	8,567	21,652

Restricted funds

	Balance At 01/01/22	Movement In Resources			Balance at 31/12/22
		Incomlng	Outgoing	Transfers	
ACWW	-	-	-	-	-
Denman Fund	2,301	4	-	-	2,305
Education and Training	1,019	2	-	-	1,021
Held Funds	2,299	1,582	-	(2,223)	1,658
	5,619	1,588	-	(2,223)	4,984

A brief description of each of the Restricted Funds is given below:

ACWW

The WI is affiliated to the charity 'Associated Countrywomen of the World'. All Institutes collect for this charity and send it to us for banking until the year end, when it is sent to ACWW.

Denman Fund

This holds the money allocated to the Denman Room Fund.

Denman College is the WI's teaching college, and each federation funds the upkeep of a room in it.

Notes to the Financial Statements for the year ended 31 December 2022

During the year a grant was received from the Agnes Salter Travel Fund to support WI members with travel costs.

The transfer during the year relates to transactions previously allocated to unrestricted funds which should have come to this restricted fund.

Education and Training

This money is used to support certificated training courses for members, linked to our aims. Sub-Committees within the Federation bid each year for sums from this fund to support courses they are running.

17. Accumulated funds (continued)

Restricted funds

Held Funds

These are surplus funds of an institute when it is disbanded. The policy is that these are held for 3 years in case they re-form, otherwise they are transferred to unrestricted funds. We also hold funds for new institutes until they have bank accounts of their own.

At 31 December 2022 funds were held as follows:

	£
Interest	6
Barmston WI	-
Cottingham WI	698
East Yorkshire Roses WI	-
Minster WI	416
Brough Centurion WI	475
Triella WI	25
Archives	38
	1,658

18. Contingent liabilities

There were no contingent liabilities.

**Notes to the Financial Statements
for the year ended 31 December 2022**

19. Directors/Trustees remuneration

No remuneration directly or indirectly out of the funds of the company was paid or payable for the year to any director.

During the year £147 (2021: £163) was paid to Directors/Trustees for travel expenses.

20. Related Party Transactions

There were no related party transactions during the year.

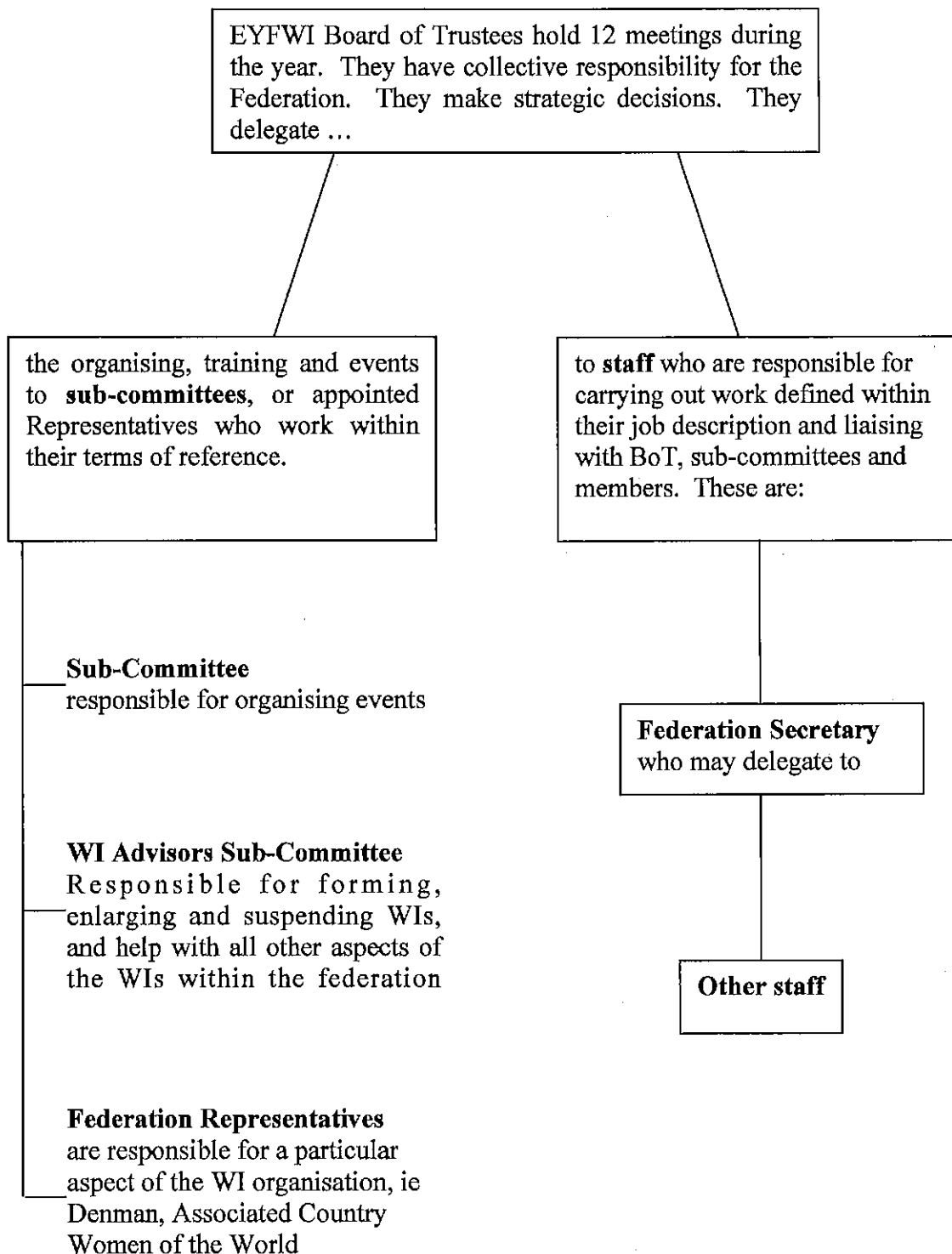
21. Other recognised gains and losses

There were no other recognised gains or losses.

22. Going Concern

The Trustees consider the charitable company to be a going concern for a period of 12 months beyond the date of the Independent Examiners report.

The charity generates the majority of its income through subscriptions and the provision of events to its members.

Organisational Structure

APPENDIX A

ARTS CRAFT AND LEISURE

Plans for 2023

WILSON'S ARTS & CRAFTS CLUB		WILSON'S ARTS & CRAFTS CLUB		WILSON'S ARTS & CRAFTS CLUB	
Activity	Frequency	30 per day	Trying out different crafts - we try to have different activities at each workshop.	To provide an opportunity for members to meet and try different crafts.	
3 crafty dabble days		30			
Visit to Myers Beck Nursery for a demonstration on planting containers with spring bulbs		30	A chance to visit Myers Beck Nursery which as well as selling plants also provides horticultural training for adults with learning disabilities. A demonstration will provide ideas for spring planting.	To provide a horticultural based activity	
Blooming Botany - four horticultural crafts in Hornsea		20	A chance to make terrariums, moss poles and macramé hangers.	To provide a Saturday based activity in the east of the region and a range of different crafts.	
Series of knit and natter & craft & chat afternoons		20	A chance to meet other members from across the region, share knitting tips and get a pattern at the knit & natter. The craft and chat will provide an opportunity to try a different craft project each time in an informal setting.	To foster fellowship through craft and provide an opportunity especially for our members of WIs who don't have craft groups to do some craft as well as give ideas to pass on to WIs who do have craft groups.	
A day at the races		15	A chance to attend a Beverley Race meeting and get a pre meeting talk about the sport of racing.	A fun day out in a supportive environment	

EAST YORKSHIRE VOICES COMMITTEE

Plans for 2023

Objectives for 2023		Activities for 2023		Impact for 2023	
Continue to engage with WIs and strengthen the East Yorkshire Voice team	9		To have their voices heard on the campaigns and issues they care about. Share ideas and participate in campaign activities To work together to raise awareness of the issue that are important to our members	To continue to provide members with an opportunity to have their voices heard on the campaigns and issues they care about. To be a provide support each other in making WI campaigns accessible to all our members To encourage members to join the East Yorkshire Voices Team	
Show the love craft events	30 online 20 in person		Learn about the show the love campaign and Climate change Learn and share crafting skills Participate in a campaign with members from other WIs	Create a virtual display of green hearts as part of the Show the love campaign and show decision makers that we want to see urgent action to tackle climate change, protect nature and bring down our energy bills.	
The Big Green Week - Eco-ideas swap	Federation wide		Take part in a discussion about climate change and sustainability Share "eco top tips" and benefit from them (environmentally or financially)	To engage WIs and members in an federation-wide activity on climate change To create a bank of simple ideas for members to share during the Big Green Week Increase participation in the Climate Change campaign	

Show the love ideas swap	20	Share ideas for Show the Love 2024 Raise awareness of the effect of climate change in and with their local communities	Increase participation in Show the love in 2024 Provide support and resources to WIs to enable them to successfully participate in show the Love 2024
Cancer Champions	50	Increase awareness of the signs of Cancer. Give members the tools to be comfortable having conversations with each other, family and friends about the signs of Cancer	Develop a partnership with Humber and Yorkshire Cancer Alliance to delivery Cancer Awareness events to EYFWI Members
VAWAG – Million Women Raise March	6	Opportunity for members to participate in an NFWI campaign Raise awareness of the No more Violence campaign with our members through sharing our experience of the event and sign posting support information and organisations	To participate in the Million women raise march in London to call for an end to Violence against Women and Girls
VAWAG – Beverley Vigil	50	Increase awareness of the No more Violence campaign with our members and the public Increase awareness of how women are affected by this issues in our region and how and where to access support	To come together in a federation wide event to publicly call for an end to Violence against Women and Girls
VAWAG Police Commissioners Forum	n/a	Inclusion in the policy and decision making processes, shaping Humberside Police forces response to VAWAG, platform to raise issues directly concerning our members, access to other stakeholders for signposting and raising awareness to our members.	To be a stakeholder in a multi organisational focus group established by Humberside Police to raise issues of VAWAG for our members

MEMBERSHIP COMMITTEE ADVISORS

Plans for 2023

East Yorkshire Federation of Women's Institutes				
Membership Committee Advisors				
Adviser Training for 2023				
	Members	Advisers	Adviser Training for 2023	
	12	40	n/a	n/a
Adviser Drop In Sessions via Zoom	12	40	n/a	n/a
Officer Training workshops	40	40	n/a	n/a
Open New WI's	n/a	n/a	n/a	n/a
Ongoing support for all WI's	n/a	n/a	n/a	n/a

EAST YORKSHIRE FEDERATION OF WOMEN'S INSTITUTES

Company No: 2682463
Charity No: 1010322

APPENDIX B

ARTS CRAFT AND LEISURE COMMITTEE

Achieved during 2022

What We Have Done This Year	Members Involved (approx numbers)	How our Members benefited/what they got out of it.	Aims and Objectives of Activity
Crafty Spring Dabble lol Day	27	This Beverley based event provided members with an opportunity to take part in 3 craft projects & produce a felt needlecase, a fabric tulip & a multipurpose card. There was also a flower arranging demonstration and participants were provided with a pattern to knit a flower brooch in advance.	To provide our members with the opportunity to try different crafts and meet other members from across the region.
Knit & Natter	11	Members were provided with guidance on knitting in the round & materials to do it were supplied. Like all our events it also is designed to be informal and enable members to meet other members from across the region. This too was in Beverley.	To provide an opportunity to share and gain knitting skills and meet other members.
Axe throwing	26	This evening event in Hull provided our members with the opportunity to try the popular sport of axe throwing.	To provide a fun event .
Archery	10	Another evening event where our members were able to try their hands at archery at Hutton Cranswick.	To provide an opportunity to try archery led by a local archery club.
Silver clay jewellery	5	This was an all day workshop in Pocklington which provided our members with the opportunity to make jewellery from silver clay and get an assay mark if they chose	To provide an opportunity for professional tuition in making jewellery.
Crafty Christmas Dabble Day	30	This Beverley based workshop provided the chance to try 3 different crafts all with a Xmas theme : origami, fairylightlit bottles with a macrame cover and a hanging decoration made from Xmas cards.	To provide our members with the opportunity to try different crafts and meet other members from across the region

Festive Flowers	15	This evening event in North Cave provided our members with a demonstration on making a Xmas wreath and the chance to make one themselves.	To provide our members with the opportunity to participate in a plant based session.
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EAST YORKSHIRE FEDERATION OF WOMEN'S INSTITUTES

Company No: 2682463
Charity No: 1010322

EAST YORKSHIRE VOICE COMMITTEE

Achieved during 2022

What We Have Done This Year	Members Involved (approx numbers)	How our Members benefited/what they got out of it.	Aims and Objectives of Activity
A Walk around North Cave Wetlands	20	Socialised with other WI members post lockdown Participated in physical activity Learnt about the wetlands habitat and wildlife and the work of the Wildlife Trust	Provide a free outdoor event to encourage members back after lockdown Provide an opportunity for members to learn about the wetlands environment and it's wildlife and the impact of Climate Change
My story Zoom session on ADHD	40	Had an opportunity to hear the experience of getting an ADHD diagnosis from a fellow WI member Created an environment where members were comfortable to share their personal experiences and ask questions This event was hosted by East Yorkshire Roses on behalf of EYFWI.	Increase awareness of the resolution Use the energy following the annual meeting to launch the new campaign. To make programme planners aware of the resolution early so they can work it in to 2023 programmes
Show the Love craft event - Zoom (This event was hosted by East Yorkshire Roses on behalf of EYFWI.)	35	Learnt about the show the love campaign and Climate change Learnt and shared crafting skills Participated in a campaign with members from other WIs Created a virtual display of green hearts as part of the Show the love campaign	Provide members with an opportunity to participate in the Show the Love campaign with members from other WIs

EAST YORKSHIRE FEDERATION OF WOMEN'S INSTITUTES

Company No: 2682463
Charity No: 1010322

What We Have Done This Year	Members Involved (approx numbers)	How our Members benefitted/what they got out of it.	Aims and Objectives of Activity
Supported Hull Women's Aid and the Purple House Women's Centre	Federation wide	Shared participation in a federation campaign to support local women's refugees Increased awareness of the work of local women's refugees and support them donations of requested items	Increase awareness of the work of local women's refugees and support them donations of requested items
Friends of the Earth Green Fair	Potential new members	Raised awareness of the WIs Campaigns and campaign history with members of the public who may not have considered the option of WI membership.	To showcase WIs campaigning activities to a different demographic and interest group.
East Yorkshire Voices Focus Group	9	East Yorkshire Voices provides members with an opportunity to have their voices heard on the campaigns and issues they care about. As a group we support each other in making WI campaigns accessible to all our members	To understand which campaigns WI and members are interested in. Provide support to WIs and individual members with campaign activities.
Participate in the Police Commissioners forum on Violence against women and girls	n/a	Inclusion in the policy and decision making processes, shaping Humberside Police forces response to VAWAG, platform to raise issues directly concerning our members, access to other stakeholders for signposting and raising awareness to our members.	To be a stakeholder in a multi organisational focus group established by Humberside Police to raise issues of VAWAG for our members

EAST YORKSHIRE FEDERATION OF WOMEN'S INSTITUTES

Company No: 2682463
Charity No: 1010322

MEMBERSHIP ADVISORY COMMITTEE

Achieved during 2022

What We Have Done This Year	Members Involved (approx numbers)	How our Members benefited/what they got out of it.	Aims and Objectives of Activity
Formed new WIs in Brough, Driffield and Beverley	80	Opportunity to join a new or alternative WI	To offer additional WI options within geographical locations.
President and Secretaries Workshop	20	Opportunity to acquire skills and knowledge to carry out these officer roles effectively. Networking amongst other officers within the Federation WIs	To ensure all officers have the knowledge and skills required to equip them to carry out their roles effectively.
Treasurers Workshop	20	Opportunity to acquire paper based and digital skills to carry out the Treasurer's role effectively. Networking with other Treasurers within the Federation.	To ensure WI treasurers have up to date knowledge to carry out their roles effectively.
Speaker Swap Shop	30	Opportunity to share recommendations for speakers and events with WIs from across the Federation	To offer programme planning opportunities to all Federation WIs
Keeping Your Committee Updated (Zoom)	6	Opportunity to raise queries with Adviser Team and information on current issues from NFWI and Federation.	To offer WIs an alternative option to face to face information sessions with the Advisers and assist in cascading information to WIs and sharing of ideas.
MCS Training	10	Opportunity to acquire skills and knowledge to carry out the MCS Representative role effectively. Networking with other MCS reps.	To ensure MCS reps have the knowledge and skills to carry out this role effectively.
Provided continual support for all WIs	Whole Federation	Access to advice, help and support via email, telephone and personal contact with Advisers including attendance at Annual Meetings.	To offer access for all members to accurate information, interpretation of the Constitution, conflict resolution, and support in running a WI.

Accounts

Company Number: 2682463
(England and Wales)

Charity Number: 1010322

EAST YORKSHIRE FEDERATION OF WOMEN'S INSTITUTES

(A company limited by guarantee)

FINANCIAL STATEMENTS

For the year ended

31 December 2021

Phoenix Accountancy and Business Consultancy Limited

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For the year ended 31 December 2021**

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Appendices

Appendix A – Future Plans

Appendix B – What we have achieved during 2021.

Company Information**For the year ended 31 December 2021**

TRUSTEES	Mrs Margaret Adderley Mrs Judy Wilson – Resigned September 2021 Mrs Barbara Ball Mrs Betty Lusby Mrs Suzanne Millar Mrs Christine Snowden Mrs Jean Scott – Resigned March 2021 Anna Mitchell Lesley Alderson-Speight Judith Halenby – Resigned December 2021 Alyson Calvert – Appointed May 2021
COMPANY SECRETARY	Mrs Shirley Jennison
REGISTERED OFFICE	Waffle 21 Ltd Colonial House Swinemoor Lane Beverley East Yorkshire HU17 0LS
REGISTERED COMPANY NUMBER	2682463
REGISTERED CHARITY NUMBER	1010322
INDEPENDENT EXAMINER	Rebecca Triffitt, MAAT Practice Accountant Phoenix Accountancy and Business Consultancy Limited Morley's Cottage Morley's Yard Walkergate Beverley East Yorkshire HU17 9BY

Company Information
For the year ended 31 December 2021

BANKERS

HSBC
63 Market Place
Beverley
East Yorkshire
HU17 8AL

COIF Charities Deposit Fund
CCLA Investment Management Limited
80 Cheapside
London
EC2V 6DZ

**Independent Examiner's Report to the Members of
East Yorkshire Federation of Women's Institutes**

I report on the accounts of The East Yorkshire Federation of Women's Institutes for the year ended 31 December 2021, which are set out on pages 14 to 32.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 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 the 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 statement

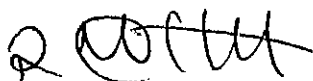
In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Rebecca Triffitt, MAAT

Practice Accountant
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage
Morley's Yard
Walkergate
Beverley
HU17 9BY

Date:



23/9/22

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2021**

The trustees present their report with the financial statements of the company for the year ended 31 December 2021.

Reference and Administrative Details of the Charity, its Trustees and Advisers

<u>Name of charity:</u>	East Yorkshire Federation of Women's Institutes
<u>Company Registration Number:</u>	2682463
<u>Charity Registration Number:</u>	1010322
<u>Federation Office:</u>	Waffle 21 Ltd Colonial House Swinemoor Lane Beverley East Riding of Yorkshire HU17 0LS Telephone: 01482 860626 Email: fedsec@eastyorkshirewi.org.uk
<u>Federation Secretary:</u>	Mrs Shirley Jennison
<u>Federation Financial Secretary:</u>	Mrs Andrea Kirk

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Names of trustees (directors) who served during the year and since the year end were as follows:-

FEDERATION CHAIRMAN:

Mrs Christine Snowden	Kilham WI
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VICE-CHAIRMEN:

Mrs Barbara Ball (Sen)	Pocklington WI
Mrs Margaret Adderley (Jun)	Howden WI

HON TREASURER:

Mrs Betty Lusby	Leven WI
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Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2021

Directors and Trustees (Continued)

ELECTED MEMBERS:

Mrs Lesley Alderson-Speight	Beverley WI
Mrs Ann Mitchell	Sewerby WI
Mrs Alyson Calvert	Beverley WI (from May 2021)
Mrs Suzanne Millar	Tickton WI
Mrs Judith Halenby	Brough (Petuaria) WI (to Dec2021)
Mrs Jean Scott	Tickton WI (to Mar 2021)
Mrs Judy Wilson	Kilham WI (to Sept 2021)

DENMAN COLLEGE REPRESENTATIVE

Mrs Jean Scott	Tickton WI
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WI Advisers

Mrs Cynthia Cray	South Cave WI
Mrs Ann Mitchell	Sewerby WI
Mrs Suzanne Millar	Tickton WI
Mrs Barbara Ball	Pocklington WI
Mrs Christine Snowden	Kilham WI

Independent Examiner

Rebecca Triffitt, MAAT
 Employee of;
 Phoenix Accountancy and Business Consultancy Limited
 Morley's Yard
 Walkergate
 Beverley
 East Riding of Yorkshire
 HU17 9BY

Solicitor

Cooper Wilkin Chapman
 The Hall
 Lairgate
 Beverley
 East Riding of Yorkshire
 HU17 8HL

Report of the Board of Trustees (incorporating the Director's Report)

For the year ended 31 December 2021

Bankers

HSBC PLC
63 Market Place
Beverley
East Riding of Yorkshire
HU17 8AL

Governance

The National Federation of Women's Institutes of England, Wales, Jersey, Guernsey and the Isle of Man is a Company Limited by Guarantee and not having a share capital. East Yorkshire Federation of Women's Institutes (EYFWI) is a member of the National Federation. EYFWI has a Constitution as well as Memorandum and Articles of Association. The company was incorporated on 29 January 1992.

Every member of the Charity undertakes to contribute a maximum of £1 in the event of the charity winding up.

The Board of Trustees

Recruitment

Bi-annually all WIs and trustees within the Federation are circulated with invitations to nominate trustees in advance of the Annual Meeting. They usually serve a two year term. The number of trustees must be not less than 8 and no more than 15. The Board of Trustees may make co-options.

Training

1. The Federation Chairman/Vice-Chairman meets new Trustees before the Board's Annual Meeting. Trustees are given a Training Manual at this induction meeting.
2. Trustee Training is provided by the National Federation.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2021**

Principal Risks

1. A significant fall in membership would lead to reduced funds. More Federation events would need to be organised to make up for the loss of income from subscription fees.
2. The state of the fabric of the property owned by EYFWI is monitored and maintained by the Trustees.
3. A current Fire Certificate is in place.
4. Maintenance agreements are in place with regard to the boiler.

Objects

The main purposes of the Women's Institute organisation are:

- a) to advance the education of women and girls for the public benefit in all areas including (without limitation):
 - i. local, national and international issues of political and social importance;
 - ii. music, drama and other cultural subjects; and
 - iii. all branches of agriculture, crafts, home economics, science, health and social welfare;
- b) to promote sustainable development for the public benefit by:
 - i. educating people in the preservation, conservation and protection of the environment and the prudent use of natural resources; and
 - ii. promoting sustainable means of achieving economic growth and regeneration;
- c) to advance health for the public benefit; and
- d) to advance citizenship for the public benefit by the promotion of civic responsibility and volunteering.

Main objectives for the following year.

In planning our objectives for the following year the Directors have taken into account the Charity Commission guidance on public benefit.

See attached report forms, Appendix A.

The Board of Trustees, Advisers/WISPs will focus on Increasing membership within the Federation. They will also continue to listen to the membership.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2021**

Achievements and Performance

Review of Activities 2021

The EYFWI Board of Trustees is satisfied that in the year 2021:

- Our work reflected our aims.
- Our resources were well managed.
- Members were satisfied with the service they received.

The overall membership of the Federation remained stable. Our Advisers and WISPS have worked hard to open new WIs as well as maintaining their work of attending many Annual Meetings throughout the Federation. Training sessions were provided by them, for WI Officers and Group Representatives.

The Newsletter was sent out monthly via email to every WI throughout the year with printed copies provided for those that requested them. During 2021 EYFWI sub-committees arranged a significant number of activities for our membership, some of which sold out.

Chairman's Statement

A full year of activity for our Federation was planned. We were able to get back to some sort of normality and the AGM, though later than usual, was a great success with members getting together at last.

We introduced a new half day format for AM. Advisers held training sessions including MCS, which was well attended by person or on Zoom. Looking forward to new and exciting projects for 2022.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2021****Financial Reserves Policy****1. Purpose of Reserve**

- The reserve is intended as a financial buffer against an unexpected shortfall in income.
- Its intended use is to keep the business premises running and providing a service to our members.

It will also ensure our continued ability to fulfil our contractual obligations to our staff until income improves, or to allow reasonable notice periods/redundancy payments in the worst case.

2. Amount of Reserve

- The amount of the reserve will comprise:
 - (a) 6 months' operating costs of East Yorkshire Federation WI ("the Company"), based on actual costs over the preceding 12 months, **and**
 - (b) the cost of staff redundancy payments should such become unavoidable. This amount will be updated annually to comply with legal requirements, and adjusted in line with employees' age, length of service and salaries.
- The amount of the reserve (a+b) is to be reviewed annually at year end (January Trustees Meeting).
- In addition to this reserve, there will be an amount kept in the instant-access bank savings account to cover unforeseen emergency expenditure. This sum will be equivalent to 20% of the reserve, and will be subject to annual review in January as above.

3. Establishing a Reserve

- The Company already has sufficient funds to cover a reserve as set out above.
- These funds will be set aside in a Charities Only Investment Fund (COIF), already held by the Company, to keep them separate from normal expenditure and enable them to gain interest.

Funds held by the Company in excess of the amount of reserves determined by Trustees shall be used in the furtherance of our charitable objectives. The allocation of these funds shall be determined in principle at the February Trustees Meeting, and all allocations should be spent before the end of the calendar year.

Maintaining premises, equipment and staff to provide support, advice and a central hub for our activities is vital to the successful running of the Company. Thus reasonable expenditure on such purposes is deemed by Trustees to be in the furtherance of our objectives.

**Report of the Board of Trustees (Incorporating the Director's Report)
For the year ended 31 December 2021****Plans for Future Periods**

Please see main objectives for the following year. Appendix A.

Statement of disclosure of information to Independent Examiner

We, the directors of the company who held office at the date of approval of these financial statements, each confirm so far as we are aware, that:

- ♦ there is no relevant information of which the company's Independent Examiner is unaware; and
- ♦ we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant information and to establish that the company's independent examiners are aware of that information.

Statement of directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure of the charitable company for that period. In preparing those financial statements, the directors are required to:

- ♦ select suitable accounting policies and then apply them consistently;
- ♦ make judgements and estimates that are reasonable and prudent;
- ♦ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

The directors confirm that the accounts comply with the above requirements. The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

During the year our Independent Examiner, East Riding Voluntary Action Services (ERVAS) Ltd moved all accountancy services into a subsidiary company. A resolution to appoint Independent Examiners, Phoenix Accountancy and Business Consultancy Limited will be proposed at the forthcoming general meeting.

**Report of the Board of Trustees (Incorporating the Director's Report)
For the year ended 31 December 2021**

Small Company Provisions

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006.

Statement of Recommended Practice

The accounts comply with the SORP "Accounting and Reporting by Charities" (effective 1st January 2019) as far as possible whilst complying with the Companies Act 2006.

By order of the Board



Christine Snowden
Chairman

(Date) ...23-9-22.....

Income and Expenditure Account
For the year ended 31 December 2021

	Notes	2021 £	2020 £
INCOME	4-6	59,609	49,816
EXPENDITURE	8-9	(59,613)	(50,575)
OPERATING SURPLUS/(DEFICIT)	12	(4)	(759)
INVESTMENT INCOME	7	2	40
PROFIT/(LOSS) ON INVESTMENT		6,593	3,380
SURPLUS/(DEFICIT) FOR THE YEAR		6,591	2,661
RESERVES BROUGHT FORWARD	17	98,985	96,324
RESERVES CARRIED FORWARD	17	105,576	98,985

Income of £59,609 (2020: £49,816) comprises £50,147 (2020: £44,421) for unrestricted funds and £9,462 (2020: £5,395) for restricted funds. A detailed analysis of income by source is provided in the statement of financial activities.

The surplus for the year of £6,591 (2020: surplus £2,661) comprises a surplus of £6,613 (2020: surplus £2,743) for unrestricted funds and a deficit of £22 (2020: deficit £82) for restricted funds as shown in the statement of financial activities.

There are no recognised gains and losses other than those passing through the income and expenditure account. The income and expenditure account has been prepared on the basis that all operations are continuing operations.

The notes on pages 19 to 32 form part of these financial statements.

Statement of Financial Activities
For the year ended 31 December 2021

	Notes	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Income:							
Donations, Grants and Legacies	4	13,085	8,567	21,652	10,000	5,395	15,395
Income from Charitable Activities	5	36,716	895	37,610	33,757	-	33,757
Income from Other Trading Activities	6	347	-	347	664	-	664
Investment Income	7	1	1	2	35	5	40
Total Income		50,148	9,463	59,611	44,456	5,400	49,856
Expenditure:							
Expenditure on Charitable Activities	8	50,668	8,567	59,235	44,965	5,395	50,360
Cost of Raising Funds	9	378	-	378	215	-	215
Total Expenditure		51,046	8,567	59,613	45,180	5,395	50,575
Net Income/(Expenditure) before Transfers		(898)	896	(2)	(724)	5	(719)
Transfers between Funds		918	(918)	-	87	(87)	-
Net Income/(Expenditure) before other recognised Gains and Losses		20	(22)	(2)	(637)	(82)	(719)
Other recognised gains and losses		6,593	-	6,593	3,380	-	3,380
Net Movement in Funds		6,613	(22)	6,591	2,743	(82)	2,661
Funds brought forward		93,344	5,641	98,985	90,601	5,723	96,324
Funds carried forward		99,957	5,619	105,576	93,344	5,641	98,985

The notes on page 19 to 32 form part of these financial statements.

Balance Sheet
As at 31 December 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total Funds £	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total Funds £
Fixed assets							
Tangible assets	13	30,139	-	30,139	31,121	-	31,121
Investments		44,513	-	44,513	37,920	-	37,920
		74,652	-	74,652	69,041	-	69,041
Current assets							
Debtors	14	2,365	-	2,365	1,009	-	1,009
Cash at bank and in hand	15	26,423	5,619	32,042	24,252	5,641	29,893
Total current assets		28,788	5,619	34,407	25,261	5,641	30,902
Current Liabilities							
Creditors falling due within one year	16	(3,483)	-	(3,483)	(958)	-	(958)
Net current assets/(liabilities)		25,305	5,619	30,924	24,303	5,641	29,944
Total assets less current liabilities		99,957	5,619	105,576	93,344	5,641	98,985
Creditors: amounts falling due after one year		-	-	-	-	-	-
Net Assets		99,957	5,619	105,576	93,344	5,641	98,985
The Funds of the Charity							
Unrestricted Income Funds	17	99,957	-	99,957	93,344	-	93,344
Restricted Income Funds	17	-	5,619	5,619	-	5,641	5,641
Total funds		99,957	5,619	105,576	93,344	5,641	98,985

Balance Sheet (continued)
As at 31 December 2021

- 1) For the year ended 31 December 2021 the company was entitled to exemption under section 477 (2) of the Companies Act 2006.
- 2) Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;
- 3) The directors acknowledge their responsibility for:
 - i) ensuring the company keeps accounting records which comply with section 386; and
 - ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the companies Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board on 22-9-22 and signed on their behalf by

CE Snowden Christine Snowden, Chairman

The notes on page 19 to 32 form part of these financial statements.

Statement of Cash Flows
For the year ending 31 December 2021

	Notes	2021 £	2020 £
Net Movement in Funds		6,591	2,661
Add back depreciation charge	13	982	982
Deduct interest income shown in investing activities	7	(2)	(40)
Decrease/(increase) in stock		-	-
Decrease/(Increase) in debtors		(1,356)	(100)
Increase/(decrease) in creditors	16	2,525	68
Net cash used in operating activities		8,740	3,571
Cash flows from investing activities			
Interest income	7	2	40
Gain on investment market value		(6,593)	(3,380)
Purchase of tangible fixed assets	13	-	-
Cash provided by (used in) investing activities		(6,591)	(3,340)
Cash flows from financing activities			
Repayment of borrowing		-	-
Cash invested in Investment fund		-	-
Cash used in financing activities		-	-
Increase/(decrease) in cash and cash equivalents		2,149	231
cash and cash equivalents at the beginning of the year	15	29,893	29,662
Total cash and cash equivalents at the end of the year	15	32,042	29,893

The notes on page 19 to 32 form part of these financial statements.

**Notes to the Financial Statements
for the year ended 31 December 2021****1. Accounting policies****1.1. Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

East Yorkshire Federation of Women's Institute meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Going Concern

The Trustees consider the Charity to be a going concern. The accounts have been prepared on this basis.

1.3. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.4. Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5. Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the company.

General funds are unrestricted funds which are available for use at the discretion of the directors in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**Notes to the Financial Statements
for the year ended 31 December 2021****1.6. Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of trading.
- Expenditure on charitable activities includes the costs of events, training and education, providing support to Women's Institutes in the East Riding of Yorkshire and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.7. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charities activities.

Due to the level of materiality of allocating support costs to the costs of fundraising, these costs have all been allocated to charitable activities. A full breakdown of all costs related to Charitable Activities has been provided in Note 8.

1.8. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life (except freehold land) as follows:

Freehold Buildings	2% on cost
Office and Computer equipment	25% on cost
Fixtures and Fittings	20% on cost
Miscellaneous Equipment	25% on cost

1.9. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Notes to the Financial Statements
for the year ended 31 December 2021****1.11. Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of the members is limited.

Every member of the Company undertakes to contribute such amount as may be required, not exceeding £1, to the Company's assets if it should be wound up while he or she is a member, or within one year after he or she ceases to be a member for payment of the Company's debts and liabilities contracted before he or she ceases to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves.

If the Company is wound up or dissolved and after all its debts and liabilities have been satisfied there remains any property, it shall not be paid to or distributed among the members of the Company but shall be given or transferred to some other charity or charities having objects similar to the objects of the Company.

3. Income and Expenditure Account

The company is a charity and so achievements cannot be measured by normal commercial criteria. Accordingly, the Directors consider that it would be inappropriate to present a Profit and Loss Account in one of the formats set out by the Companies Act 2006. Therefore, as permitted by the Companies Act, in order to reflect the special nature of the company's activities, the Directors are of the opinion that it would be more appropriate to present an Income and Expenditure Account.

**Notes to the Financial Statements
for the year ended 31 December 2021****4. Donations, Grants and Legacies**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Donations	129	-	129	-	-	-
Grants	12,956	8,567	21,523	10,000	5,395	15,395
	<u>13,085</u>	<u>8,567</u>	<u>21,652</u>	<u>10,000</u>	<u>5,395</u>	<u>15,395</u>

**Notes to the Financial Statements
for the year ended 31 December 2021****5. Income from Charitable Activities**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
WI Events	6,548	-	6,548	3,329	-	3,329
Subs	29,298	-	29,298	30,488	-	30,488
Insurances	801	-	801	820	-	820
The Club	924	-	924	790	-	790
ACWW	-	-	-	-	-	-
Denman	-	-	-	-	-	-
Newsletter	(872)	-	(872)	(1,678)	-	(1,678)
Advisers	-	-	-	-	-	-
Office Services	16	-	16	8	-	8
Miscellaneous	-	-	-	-	-	-
Held Funds	-	895	895	-	-	-
	<u>36,715</u>	<u>895</u>	<u>37,610</u>	<u>33,757</u>	<u>-</u>	<u>33,757</u>

6. Income from Other Trading Activities

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Sale of Goods	347	-	347	664	-	664
	<u>347</u>	<u>-</u>	<u>347</u>	<u>664</u>	<u>-</u>	<u>664</u>

**Notes to the Financial Statements
for the year ended 31 December 2021****7. Investment Income**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Bank Interest	1	1	2	35	5	40

8. Expenditure on Charitable Activities

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
WI Events	7,085	-	7,085	1,549	-	1,549
Education and Training	205	-	205	16	-	16
NFWI Payments	15,914	-	15,914	15,887	-	15,887
Staff Costs	10,543	8,567	19,110	15,109	5,395	20,504
Office Costs	9,085	-	9,085	3,961	-	3,961
Utilities	343	-	343	549	-	549
Insurances	1,238	-	1,238	1,139	-	1,139
Newsletter	288	-	288	672	-	672
The Club	530	-	530	260	-	260
ACWW	-	-	-	-	-	-
Denman	30	-	30	-	-	-
Maintenance	435	-	435	2,545	-	2,545
<i>Sub-Total c/f</i>	<i>45,696</i>	<i>8,567</i>	<i>54,263</i>	<i>41,687</i>	<i>5,395</i>	<i>47,082</i>

**Notes to the Financial Statements
for the year ended 31 December 2021****8. Expenditure on Charitable Activities – Cont.**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
<i>Sub-Total b/f</i>	45,696	8,567	54,263	41,687	5,395	47,082
Sundries & Moving costs	289	-	289	1,364	-	1,364
Donations	200	-	200	-	-	-
Depreciation	982	-	982	982	-	982
Committee travel	163	-	163	461	-	461
Accounts Fees	448	-	448	389	-	389
Legal & Professional Fees	2,344	-	2,344	-	-	-
Advisers	546	-	546	82	-	82
	50,668	8,567	59,235	44,965	5,395	50,360

**Notes to the Financial Statements
for the year ended 31 December 2021****9. Costs of Raising Funds**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Costs relating to Sale of Goods	378	-	378	215	-	215
	<u>378</u>	<u>-</u>	<u>378</u>	<u>215</u>	<u>-</u>	<u>215</u>

10. Taxation

As a registered charity the organisation benefits from rates relief and is exempt from Corporation Tax. The company is not VAT registered.

11. Staff costs

	Total 2021 £	Total 2020 £
Salaries (including Employers NI)	18,772	20,082
Employer Pensions	183	179
Payroll Fees	155	243
	<u>19,110</u>	<u>20,504</u>

**Notes to the Financial Statements
for the year ended 31 December 2021****12. Operating surplus**

The operating surplus is arrived at after charging:

	Total 2021	Total 2020
Depreciation – Owned Assets	982	982
Directors Emoluments	-	-
Directors Travelling Expenses	163	461
Accountancy Fees (Current year)	448	389
Payroll Fees	155	243
	<u>1,748</u>	<u>2,075</u>

13. Tangible Fixed Assets

	Freehold Land and Buildings £	Fixtures and Fittings	Other Equip	Office and Computer Equipment £	Total £
Cost					
At 01 January 2021	49,117	978	1,372	9,199	60,666
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2021	<u>49,117</u>	<u>978</u>	<u>1,372</u>	<u>9,199</u>	<u>60,666</u>
Depreciation					
At 01 January 2021	17,996	978	1,372	9,199	29,545
Charge for the year	982	-	-	-	982
On Disposals	-	-	-	-	-
At 31 December 2021	<u>18,978</u>	<u>978</u>	<u>1,372</u>	<u>9,199</u>	<u>30,527</u>
Net Book Value					
At 31 December 2021	<u>30,139</u>	-	-	-	<u>30,139</u>
At 31 December 2020	<u>31,121</u>	-	-	-	<u>31,121</u>

**Notes to the Financial Statements
for the year ended 31 December 2021**

14. Debtors

	Total 2021 £	Total 2020 £
Trade Debtors	2,130	118
Other Debtors	-	891
Prepayments and Accrued Income	235	-
	<u>2,365</u>	<u>1,009</u>

15. Cash at Bank and in Hand

	Total 2021 £	Total 2020 £
COIF Deposit Account	10,578	10,578
Current Account	9,413	7,579
Savings Account	6,088	6,087
Denman Account	2,301	2,300
ACWW Account	-	-
Education and Training Fund	1,019	1,224
Held Funds	2,299	2,117
Petty Cash	8	8
Cheque Clearing Account	336	-
	<u>32,042</u>	<u>29,893</u>

16. Liabilities

Creditors: Amounts falling due within one year

	Total 2021 £	Total 2020 £
Trade Creditors	146	534
Pensions	37	35
Taxes and Social Security	-	-
Accruals and Deferred Income	3,300	389
	<u>3,483</u>	<u>958</u>

**Notes to the Financial Statements
for the year ended 31 December 2021****17. Accumulated funds**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Balance at 01/01/21	93,344	5,641	98,985	90,601	5,723	96,324
Movement in funds for the year	6,613	(22)	6,591	2,743	(82)	2,661
Balance at 31/12/21	99,957	5,619	105,576	93,344	5,641	98,985

Analysis of net assets between funds

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Tangible Fixed Assets	30,139	-	30,139	31,121	-	31,121
Investments	44,513	-	44,513	37,920	-	37,920
Current Assets	28,788	5,619	34,407	25,261	5,641	30,902
Current Liabilities	(3,483)	-	(3,483)	(958)	-	(958)
Non-Current Liabilities	-	-	-	-	-	-
	99,957	5,619	105,576	93,344	5,641	98,985

Notes to the Financial Statements for the year ended 31 December 2021

17. Accumulated funds (continued)

Grants

	2021	2021	2021	2020	2020	2020
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Furlough	-	8,567	8,567	-	5,395	5,395
ERYC	13,085	-	13,085	10,000	-	10,000
	13,085	8,567	21,652	10,000	5,395	15,395

Restricted funds

	Balance At 01/01/21	Movement in Resources			Balance at 31/12/21
		Incoming	Outgoing	Transfers	
ACWW	-	-	-	-	-
Denman Fund	2,300	1	-	-	2,301
Education and Training	1,224	-	-	(205)	1,019
Held Funds	2,117	895	-	(713)	2,299
Furlough	-	8,567	8,567	-	-
	5,641	9,463	8,567	(918)	5,619

A brief description of each of the Restricted Funds is given below:

ACWW

The WI is affiliated to the charity 'Associated Countrywomen of the World'. All institutes collect for this charity and send it to us for banking until the year end, when it is sent to ACWW.

Denman Fund

This holds the money allocated to the Denman Room Fund.

Denman College is the WI's teaching college, and each federation funds the upkeep of a room in it.

Notes to the Financial Statements for the year ended 31 December 2021

During the year a grant was received from the Agnes Salter Travel Fund to support WI members with travel costs.

The transfer during the year relates to transactions previously allocated to unrestricted funds which should have come to this restricted fund.

Education and Training

This money is used to support certificated training courses for members, linked to our aims. Sub-Committees within the Federation bid each year for sums from this fund to support courses they are running.

Furlough

Restricted funding received from East Riding Yorkshire Council to pay employees while on furlough.

17. Accumulated funds (continued)

Restricted funds

Held Funds

These are surplus funds of an institute when it is disbanded. The policy is that these are held for 3 years in case they re-form, otherwise they are transferred to unrestricted funds. We also hold funds for new institutes until they have bank accounts of their own.

At 31 December 2021 funds were held as follows:

	£
Interest	2
Barnston WI	-
Cottingham WI	698
East Yorkshire Roses WI	197
Wawne WI	-
Fangfoss and Bolton WI	-
Boulevard WI	-
North Ferriby WI	837
Beverley Belles	527
Archives	38
	2,299

18. Contingent liabilities

There were no contingent liabilities.

**Notes to the Financial Statements
for the year ended 31 December 2021**

19. Directors/Trustees remuneration

No remuneration directly or indirectly out of the funds of the company was paid or payable for the year to any director.

During the year £163 (2020: £461) was paid to Directors/Trustees for travel expenses.

20. Related Party Transactions

There were no related party transactions during the year.

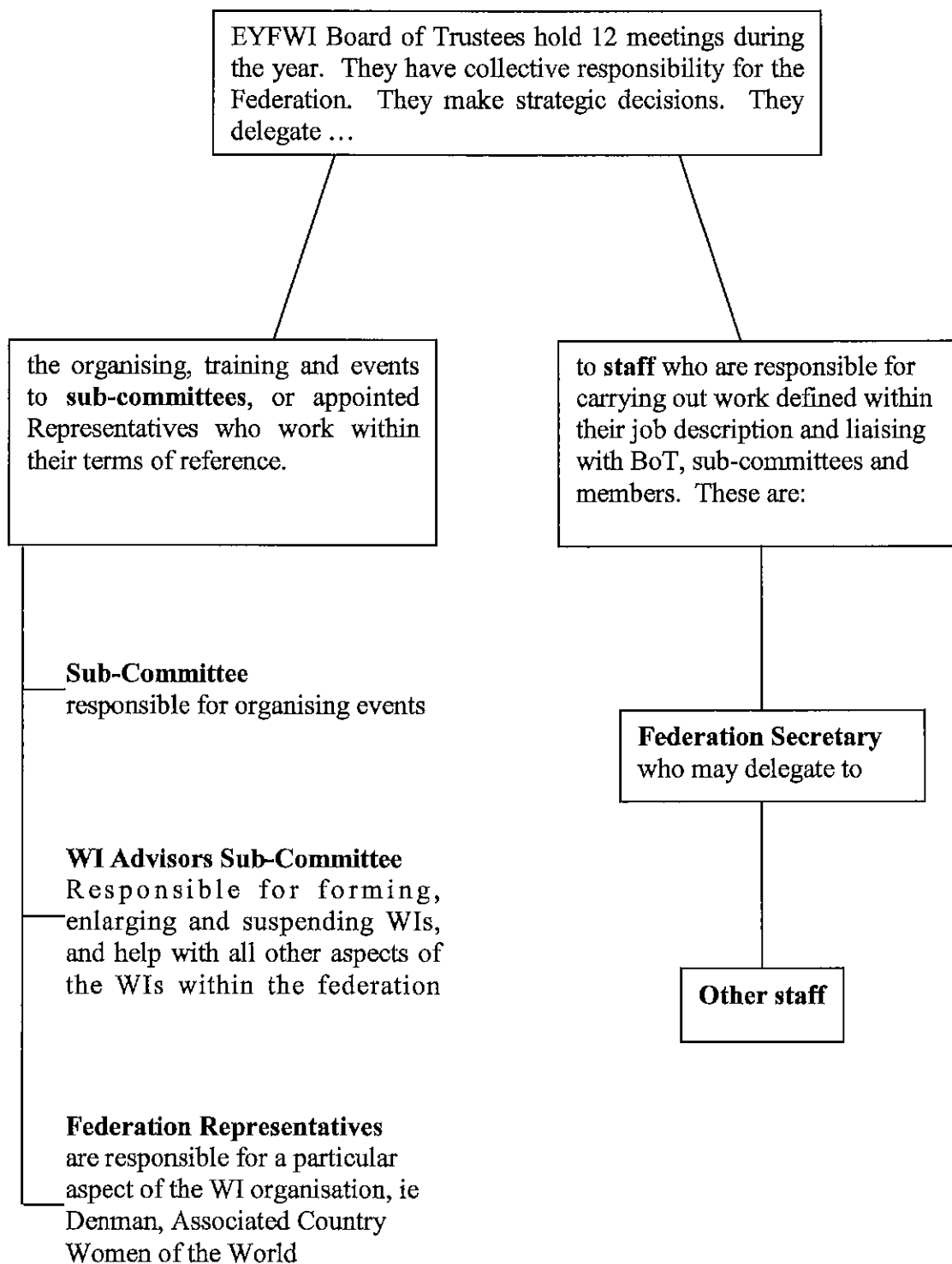
21. Other recognised gains and losses

There were no other recognised gains or losses.

22. Going Concern

The Trustees consider the charitable company to be a going concern for a period of 12 months beyond the date of the Independent Examiners report.

The charity generates the majority of its income through subscriptions and the provision of events to its members.

Organisational Structure

EAST YORKSHIRE FEDERATION OF WOMEN'S INSTITUTES

Company No: 2682463
Charity No: 1010322

Committee COMBINED ARTS, SPORTS AND LEISURE..... Plans for 2021 (please use extra pages as necessary)

What We Have Done This Year	Members Involved (approx numbers)	How our Members might benefit/what they hope to get out of it	Aims and Objectives of Activity
Form an evening WI in Brough	20	Opportunity to join an alternative WI within the Brough area	To offer and additional evening WI in Brough
Form an afternoon WI in Driffield	20	Opportunity to join an afternoon WI within the Driffield area.	To offer an alternative to the evening WI in Driffield
President and Secretaries Workshop	20	Opportunity to acquire skills and knowledge to carry out these officer roles effectively. Networking amongst other officers within the Federation WIs	To ensure all officers have the knowledge and skills required to equip them to carry out their roles effectively.
Treasurers Workshop	20	Opportunity to acquire paper based and digital skills to carry out the Treasurer's role effectively. Networking with other Treasurers within the Federation	To ensure WI treasurers have up to date knowledge to carry out their roles effectively
Speaker Swap Shop	20	Opportunity to share recommendations for speakers and events with WIs from across the Federation	To offer programme planning opportunities to all Federation WIs

a sheets as necessary)

EAST YORKSHIRE FEDERATION OF WOMEN'S INSTITUTES

Company No: 2682463
Charity No: 1010322

What We Have Done This Year	Members Involved (approx numbers)	How our Members benefited/what they got out of it.	Aims and Objectives of Activity
Quarterly Zoom Adviser Sessions	20	Opportunity to liaise with the Advisers digitally	To offer a digital alternative to face to face Adviser sessions
Adviser Coffee and Chat	12	Opportunity for representatives from WIs to meet informally with an Adviser to ask questions, share success stories and build local support networks.	To build Adviser engagement with local WIs in a social setting. Offer opportunity to raise questions, seek advice etc on an informal basis and to share best practise

EAST YORKSHIRE FEDERATION OF WOMEN'S INSTITUTES

Company No: 2682463
Charity No: 1010322

MAC

Committee CHAIRMAN: Ann Mitchell – What we have done during 2021.

What We Have Done This Year	Members Involved (approx numbers)	How our Members benefited/what they got out of it.	Aims and Objectives of Activity
Formed East Yorkshire Roses Virtual WI	50	Inclusive opportunity to join and experience all the WI has to offer from anywhere in the world.	Bringing the WI to those for whom a physical meeting was not a viable option. Broadening the scope of WI friendships globally.
Formed Beverley Westwood WI	50	Opportunity for those unable to attend the Beverley afternoon WI to participate in an evening WI. Bringing women together from Beverley and the surrounding area.	To offer an evening WI in Beverley.
Zoom Adviser Sessions	30	Opportunity to liaise with the Advisers and chance to be kept up to date with NFWI guidance, governance for AMs and financial procedures.	To ensure all WIs have access to latest NFWI guidance and opportunity to cascade Charity Commission advice on governance for AMs and financial reporting.
September 2021 IFE Training	14	NFWI recognised qualification as an Independent Financial Examiner	To increase the number of IFEs within the Federation. Training offered to neighbouring Federations.
As restrictions eased toward the latter part of the year Advisers were able to resume visiting WIs for AMs and social events.			
All Advisers attended NFWI Zoom Engagement Sessions			

Accounts

Company Number: 2682463
(England and Wales)

Charity Number: 1010322

EAST YORKSHIRE FEDERATION OF WOMEN'S INSTITUTES

(A company limited by guarantee)

FINANCIAL STATEMENTS

For the year ended

31 December 2020

Phoenix Accountancy and Business Consultancy Limited

**Index to the Financial Statements
For the year ended 31 December 2020**

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Appendices

Appendix A – Future Plans

Company Information**For the year ended 31 December 2020****TRUSTEES**

Mrs Margaret Adderley
Mrs Judy Wilson
Mrs Marianne Holmes – Resigned July 2020
Mrs Barbara Ball
Mrs Betty Lusby
Mrs Suzanne Millar
Mrs Cynthia Cray – Resigned April 2020
Mrs Christine Snowden
Mrs Jean Scott
Mrs Susan Allen – Resigned March.20
Anna Mitchell – Appointed June.20
Lesley Alderson-Spelght – Appointed 01.04.20
Alison Hart – Appoint Apr 20 & Resign Jun 20
Judith Halenby - Appointed Jun 20

COMPANY SECRETARY

Mrs Shirley Jennison

REGISTERED OFFICE

Waffle 21 Ltd
Colonial House
Swinemoor Lane
Beverley
East Yorkshire
HU17 0LS

**REGISTERED COMPANY
NUMBER**

2682463

REGISTERED CHARITY NUMBER 1010322**INDEPENDENT EXAMINER**

Rebecca Triffitt, MAAT
Practice Accountant
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage
Morley's Yard
Walkergate
Beverley
East Yorkshire
HU17 9BY

Company Information

For the year ended 31 December 2020

BANKERS

HSBC
63 Market Place
Beverley
East Yorkshire
HU17 8AL

COIF Charities Deposit Fund
CCLA Investment Management Limited
80 Cheapside
London
EC2V 6DZ

**Independent Examiner's Report to the Members of
East Yorkshire Federation of Women's Institutes**

I report on the accounts of The East Yorkshire Federation of Women's Institutes for the year ended 31 December 2020, which are set out on pages 14 to 32.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 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 the 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.

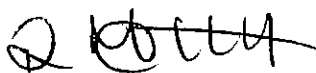
Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Rebecca Triffitt, MAAT

Practice Accountant
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage
Morley's Yard
Walkergate
Beverley
HU17 9BY



Date:

10/8/22

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2020**

The trustees present their report with the financial statements of the company for the year ended 31 December 2020.

Reference and Administrative Details of the Charity, its Trustees and Advisers

<u>Name of charity:</u>	East Yorkshire Federation of Women's Institutes
<u>Company Registration Number:</u>	2682463
<u>Charity Registration Number:</u>	1010322
<u>Federation Office:</u>	Waffle 21 Ltd Colonial House Swinemoor Lane Beverley East Riding of Yorkshire HU17 0LS Telephone: 01482 860626 Email: fedsec@eastyorkshirewi.org.uk
<u>Federation Secretary:</u>	Mrs Shirley Jennison
<u>Federation Financial Secretary:</u>	Mrs Andrea Kirk

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Names of trustees (directors) who served during the year and since the year end were as follows:-

FEDERATION CHAIRMAN:

Mrs Christine Snowden	Kilham WI
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VICE-CHAIRMEN:

Mrs Barbara Ball (Sen)	Pocklington WI
Mrs Margaret Adderley (Jun)	Howden WI

HON TREASURER:

Mrs Betty Lusby	Leven WI
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**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2020****Directors and Trustees (Continued)****ELECTED MEMBERS:**

Mrs Susan Allan	Beverley WI (to Mar.2020)
Mrs Lesley Alderson-Speight	Beverley WI
Mrs Marianne Homes	Hook WI (to Jul.2020)
Mrs Ann Mitchell	Sewerby WI
Mrs Alison Hart	Triella WI (to Jun.2020)
Mrs Suzanne Millar	Tickton WI
Mrs Alison Hart	Triella WI (from Apr20 to Jun 20)
Mrs Judith Halenby	Brough WI (from Jun 20)

DENMAN COLLEGE REPRESENTATIVE

Mrs Jean Scott	Tickton WI
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WI Advisers

Mrs Cynthla Cray	South Cave WI (to 04.2020)
Mrs Ann Mitchell	Sewerby WI
Mrs Suzanne Millar	Tickton WI
Mrs Barbara Ball (Sen)	Pocklington WI
Mrs Christine Snowden	Kilham WI

Independent Examiner

Rebecca Triffitt, MAAT
Phoenix Accountancy and Business Consultancy Limited
Morley's Yard
Walkergate
Beverley
East Riding of Yorkshire
HU17 9BY

Solicitor

Cooper Wilkin Chapman
The Hall
Lairgate
Beverley
East Riding of Yorkshire
HU17 8HL

Report of the Board of Trustees (incorporating the Director's Report)

For the year ended 31 December 2020

Bankers

HSBC PLC
63 Market Place
Beverley
East Riding of Yorkshire
HU17 8AL

Governance

The National Federation of Women's Institutes of England, Wales, Jersey, Guernsey and the Isle of Man is a Company Limited by Guarantee and not having a share capital. East Yorkshire Federation of Women's Institutes (EYFWI) is a member of the National Federation. EYFWI has a Constitution as well as Memorandum and Articles of Association. The company was incorporated on 29 January 1992.

Every member of the Charity undertakes to contribute a maximum of £1 in the event of the charity winding up.

The Board of Trustees

Recruitment

Bi-annually all WIs and trustees within the Federation are circulated with invitations to nominate trustees in advance of the Annual Meeting. They usually serve a two year term. The number of trustees must be not less than 8 and no more than 15. The Board of Trustees may make co-options.

Training

1. The Federation Chairman/Vice-Chairman meets new Trustees before the Board's Annual Meeting. Trustees are given a Training Manual at this induction meeting.
2. Trustee Training is provided by the National Federation.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2020**

Principal Risks

1. A significant fall in membership would lead to reduced funds. More Federation events would need to be organised to make up for the loss of income from subscription fees.
2. The state of the fabric of the property owned by EYFWI is monitored and maintained by the Trustees.
3. A current Fire Certificate is in place.
4. Maintenance agreements are in place with regard to the boiler.

Objects

The main purposes of the Women's Institute organisation are:

- a) to advance the education of women and girls for the public benefit in all areas including (without limitation):
 - i. local, national and international issues of political and social importance;
 - ii. music, drama and other cultural subjects; and
 - iii. all branches of agriculture, crafts, home economics, science, health and social welfare;
- b) to promote sustainable development for the public benefit by:
 - i. educating people in the preservation, conservation and protection of the environment and the prudent use of natural resources; and
 - ii. promoting sustainable means of achieving economic growth and regeneration;
- c) to advance health for the public benefit; and
- d) to advance citizenship for the public benefit by the promotion of civic responsibility and volunteering.

Main objectives for the following year.

In planning our objectives for the following year the Directors have taken into account the Charity Commission guidance on public benefit.

See attached report forms, Appendix A.

The Board of Trustees, Advisers/WISPs will focus on increasing membership within the Federation. They will also continue to listen to the membership.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2020**

Achievements and Performance

Review of Activities 2020

The EYFWI Board of Trustees is satisfied that in the year 2020:

- Our work reflected our aims.
- Our resources were well managed.
- Members were satisfied with the service they received.

The overall membership of the Federation remained stable. Our Advisers and WISPS have worked hard to open new WIs as well as maintaining their work of attending many Annual Meetings throughout the Federation. Training sessions were provided by them, for WI Officers and Group Representatives. Albeit the vast majority of this was done virtually. During 2020 EYFWI sub-committees had arranged a significant number of activities for our membership, some of which were carried out. However, due to Government Guidelines regarding Covid 19 all face to face activities from March 2020 had to be cancelled. EYFWI was quick to embrace new technology and workshops etc were run digitally throughout the year.

Chairman's Statement

A full year of activity for our Federation was planned. Regrettably from March 2020 due to the Covid 19 Pandemic all planned face to face events had to be cancelled to adhere to Government Guidelines. Despite this, EYFWI was amongst the first to offer lectures and talks on line. The Newsletter was sent monthly by email to every WI throughout the year. Board meetings were held on Zoom as was the Federation Autumn meeting.

**Report of the Board of Trustees (incorporating the Director's Report)
For the year ended 31 December 2020****Financial Reserves Policy****1. Purpose of Reserve**

- The reserve is intended as a financial buffer against an unexpected shortfall in income.
- Its intended use is to keep the business premises running and providing a service to our members.

It will also ensure our continued ability to fulfil our contractual obligations to our staff until income improves, or to allow reasonable notice periods/redundancy payments in the worst case.

2. Amount of Reserve

- The amount of the reserve will comprise:
 - (a) 6 months' operating costs of East Yorkshire Federation WI ("the Company"), based on actual costs over the preceding 12 months, **and**
 - (b) the cost of staff redundancy payments should such become unavoidable. This amount will be updated annually to comply with legal requirements, and adjusted in line with employees' age, length of service and salaries.
- The amount of the reserve (a+b) is to be reviewed annually at year end (January Trustees Meeting).
- In addition to this reserve, there will be an amount kept in the instant-access bank savings account to cover unforeseen emergency expenditure. This sum will be equivalent to 20% of the reserve, and will be subject to annual review in January as above.

3. Establishing a Reserve

- The Company already has sufficient funds to cover a reserve as set out above.
- These funds will be set aside in a Charities Only Investment Fund (COIF), already held by the Company, to keep them separate from normal expenditure and enable them to gain interest.

Funds held by the Company in excess of the amount of reserves determined by Trustees shall be used in the furtherance of our charitable objectives. The allocation of these funds shall be determined in principle at the February Trustees Meeting, and all allocations should be spent before the end of the calendar year.

Maintaining premises, equipment and staff to provide support, advice and a central hub for our activities is vital to the successful running of the Company. Thus reasonable expenditure on such purposes is deemed by Trustees to be in the furtherance of our objectives.

**Report of the Board of Trustees (Incorporating the Director's Report)
For the year ended 31 December 2020**

Plans for Future Periods

Please see main objectives for the following year. Appendix A.

Statement of disclosure of information to Independent Examiner

We, the directors of the company who held office at the date of approval of these financial statements, each confirm so far as we are aware, that:

- ♦ there is no relevant information of which the company's Independent Examiner is unaware; and
- ♦ we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant information and to establish that the company's independent examiners are aware of that information.

Statement of directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure of the charitable company for that period. In preparing those financial statements, the directors are required to:

- ♦ select suitable accounting policies and then apply them consistently;
- ♦ make judgements and estimates that are reasonable and prudent;
- ♦ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

The directors confirm that the accounts comply with the above requirements. The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

During the year our Independent Examiner, East Riding Voluntary Action Services (ERVAS) Ltd moved all accountancy services into a subsidiary company. A resolution to appoint Independent Examiners, Phoenix Accountancy and Business Consultancy Limited will be proposed at the forthcoming general meeting.

**Report of the Board of Trustees (Incorporating the Director's Report)
For the year ended 31 December 2020**

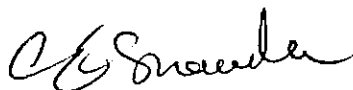
Small Company Provisions

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006.

Statement of Recommended Practice

The accounts comply with the SORP "Accounting and Reporting by Charities" (effective 1st January 2019) as far as possible whilst complying with the Companies Act 2006.

By order of the Board



Christine Snowden
Chairman

(Date) 9/8/2022.....

Income and Expenditure Account
For the year ended 31 December 2020

	Notes	2020 £	2019 £
INCOME	4-6	49,816	97,091
EXPENDITURE	8-9	(50,575)	(103,324)
OPERATING SURPLUS/(DEFICIT)	12	(759)	(6,233)
INVESTMENT INCOME	7	40	85
PROFIT/(LOSS) ON INVESTMENT		3,380	6,146
SURPLUS/(DEFICIT) FOR THE YEAR		2,661	(2)
RESERVES BROUGHT FORWARD	17	96,324	96,326
RESERVES CARRIED FORWARD	17	98,985	96,324

Income of £49,816 (2019: £97,091) comprises £44,421 (2019: £94,830) for unrestricted funds and £5,395 (2019: £2,261) for restricted funds. A detailed analysis of income by source is provided in the statement of financial activities.

The surplus for the year of £2,661 (2019: deficit £2) comprises a surplus of £2,743 (2019: deficit £268) for unrestricted funds and a deficit of £82 (2019: surplus £266) for restricted funds as shown in the statement of financial activities.

There are no recognised gains and losses other than those passing through the income and expenditure account. The income and expenditure account has been prepared on the basis that all operations are continuing operations.

The notes on pages 19 to 32 form part of these financial statements.

Statement of Financial Activities
For the year ended 31 December 2020

	Notes	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £
Income:							
Donations, Grants and Legacies	4	10,000	5,395	15,395	270	597	867
Income from Charitable Activities	5	33,757	-	33,757	90,955	1,664	92,619
Income from Other Trading Activities	6	664	-	664	3,605	-	3,605
Investment Income	7	35	5	40	79	6	85
Total Income		44,456	5,400	49,856	94,909	2,267	97,176
Expenditure:							
Expenditure on Charitable Activities	8	44,965	5,395	50,360	99,115	952	100,067
Cost of Raising Funds	9	215	-	215	3,257	-	3,257
Total Expenditure		45,180	5,395	50,575	102,372	952	103,324
Net Income/(Expenditure) before Transfers		(724)	5	(719)	(7,463)	1,315	(6,148)
Transfers between Funds		87	(87)	-	1,049	(1,049)	-
Net Income/(Expenditure) before other recognised Gains and Losses		(637)	(82)	(719)	(6,414)	266	(6,148)
Other recognised gains and losses		3,380	-	3,380	6,146	-	6,146
Net Movement in Funds		2,743	(82)	2,661	(268)	266	(2)
Funds brought forward		90,601	5,723	96,324	90,869	5,457	96,326
Funds carried forward		93,344	5,641	98,985	90,601	5,723	96,324

The notes on page 19 to 32 form part of these financial statements.

Balance Sheet
As at 31 December 2020

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total Funds £	2019 Unrestricted funds £	2019 Restricted funds £	2019 Total Funds £
Fixed assets							
Tangible assets	13	31,121	-	31,121	32,103	-	32,103
Investments		37,920	-	37,920	34,540	-	34,540
		69,041	-	69,041	66,643	-	66,643
Current assets							
Debtors	14	1,009	-	1,009	909	-	909
Cash at bank and in hand	15	24,252	5,641	29,893	23,939	5,723	29,662
		25,261	5,641	30,902	24,848	5,723	30,571
Total current assets							
		(958)	-	(958)	(890)	-	(890)
Current Liabilities	16	24,303	5,641	29,944	23,958	5,723	29,681
Creditors falling due within one year		93,344	5,641	98,985	90,601	5,723	96,324
Net current assets/(liabilities)							
Total assets less current liabilities		-	-	-	-	-	-
Creditors: amounts falling due after one year							
		93,344	5,641	98,985	90,601	5,723	96,324
Net Assets							
The Funds of the Charity							
Unrestricted Income Funds	17	93,344	-	93,257	90,601	-	90,601
Restricted Income Funds	17	-	5,641	5,728	-	5,723	5,723
Total funds		93,344	5,641	98,985	90,601	5,723	96,324

Balance Sheet (continued)
As at 31 December 2020

- 1) For the year ended 31 December 2020 the company was entitled to exemption under section 477 (2) of the Companies Act 2006.
- 2) Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;
- 3) The directors acknowledge their responsibility for:
 - i) ensuring the company keeps accounting records which comply with section 386; and
 - ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the companies Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board on 9/8/2022 and signed on their behalf by

Christine Snowden Christine Snowden, Chairman

The notes on page 19 to 32 form part of these financial statements.

Statement of Cash Flows
For the year ending 31 December 2020

	Notes	2020 £	2019 £
Net Movement in Funds		2,661	(2)
Add back depreciation charge	13	982	1,057
Deduct interest income shown in investing activities	7	(40)	(86)
Decrease/(increase) in stock		-	-
Decrease/(increase) in debtors		(100)	(390)
Increase/(decrease) in creditors	16	68	(90)
Net cash used in operating activities		3,571	489
Cash flows from investing activities			
Interest income	7	40	86
Gain on investment market value		(3,380)	(6,146)
Purchase of tangible fixed assets	13	-	-
Cash provided by (used in) investing activities		(3,340)	(6,060)
Cash flows from financing activities			
Repayment of borrowing		-	-
Cash invested in Investment fund		-	-
Cash used in financing activities		-	-
Increase/(decrease) in cash and cash equivalents		231	(5,571)
cash and cash equivalents at the beginning of the year	15	29,662	35,233
Total cash and cash equivalents at the end of the year	15	29,893	29,662

The notes on page 19 to 32 form part of these financial statements.

**Notes to the Financial Statements
for the year ended 31 December 2020****1. Accounting policies****1.1. Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

East Yorkshire Federation of Women's Institute meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Going Concern

The Trustees consider the Charity to be a going concern. The accounts have been prepared on this basis.

1.3. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.4. Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5. Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the company.

General funds are unrestricted funds which are available for use at the discretion of the directors in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**Notes to the Financial Statements
for the year ended 31 December 2020****1.6. Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of trading.
- Expenditure on charitable activities includes the costs of events, training and education, providing support to Women's Institutes in the East Riding of Yorkshire and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.7. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charities activities.

Due to the level of materiality of allocating support costs to the costs of fundraising, these costs have all been allocated to charitable activities. A full breakdown of all costs related to Charitable Activities has been provided in Note 8.

1.8. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life (except freehold land) as follows:

Freehold Buildings	2% on cost
Office and Computer equipment	25% on cost
Fixtures and Fittings	20% on cost
Miscellaneous Equipment	25% on cost

1.9. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Notes to the Financial Statements
for the year ended 31 December 2020****1.11. Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of the members is limited.

Every member of the Company undertakes to contribute such amount as may be required, not exceeding £1, to the Company's assets if it should be wound up while he or she is a member, or within one year after he or she ceases to be a member for payment of the Company's debts and liabilities contracted before he or she ceases to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves.

If the Company is wound up or dissolved and after all its debts and liabilities have been satisfied there remains any property, it shall not be paid to or distributed among the members of the Company but shall be given or transferred to some other charity or charities having objects similar to the objects of the Company.

3. Income and Expenditure Account

The company is a charity and so achievements cannot be measured by normal commercial criteria. Accordingly, the Directors consider that it would be inappropriate to present a Profit and Loss Account in one of the formats set out by the Companies Act 2006. Therefore, as permitted by the Companies Act, in order to reflect the special nature of the company's activities, the Directors are of the opinion that it would be more appropriate to present an Income and Expenditure Account.

**Notes to the Financial Statements
for the year ended 31 December 2020**

4. Donations, Grants and Legacies

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £
Donations	-	-	-	270	-	270
Grants	10,000	5,395	15,395	-	597	597
	10,000	5,395	15,395	270	597	867

**Notes to the Financial Statements
for the year ended 31 December 2020****5. Income from Charitable Activities**

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £
WI Events	3,329	-	3,329	43,919	87	44,006
Subs	30,488	-	30,488	31,284	-	31,284
Insurances	820	-	820	1,047	-	1,047
The Club	790	-	790	1,164	-	1,164
ACWW	-	-	-	-	165	165
Denman	-	-	-	9,550	-	9,550
Newsletter	(1,678)	-	(1,678)	3,941	-	3,941
Advisers	-	-	-	24	-	24
Office Services	8	-	8	26	-	26
Miscellaneous	-	-	-	-	-	-
Held Funds	-	-	-	-	1,412	1,412
	33,757	-	33,757	90,955	1,664	92,619

6. Income from Other Trading Activities

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £
Sale of Goods	664	-	664	3,605	-	3,605
	664	-	664	3,605	-	3,605

**Notes to the Financial Statements
for the year ended 31 December 2020****7. Investment Income**

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £
Bank Interest	35	5	40	79	6	85

8. Expenditure on Charitable Activities

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £
WI Events	1,549	-	1,549	51,231	-	51,231
Education and Training	16	-	16	150	-	150
NFWI Payments	15,887	-	15,887	17,185	-	17,185
Staff Costs	15,109	5,395	20,504	19,063	-	19,063
Office Costs	3,961	-	3,961	3,563	-	3,563
Utilities	549	-	549	625	-	625
Insurances	1,139	-	1,139	1,167	-	1,167
Newsletter	672	-	672	792	-	792
The Club	260	-	260	560	-	560
ACWW	-	-	-	-	904	904
Denman	-	-	-	-	-	-
Maintenance	2,545	-	2,545	966	-	966
<i>Sub-Total c/f</i>	<i>41,687</i>	<i>5,395</i>	<i>47,082</i>	<i>95,302</i>	<i>904</i>	<i>96,206</i>

**Notes to the Financial Statements
for the year ended 31 December 2020****8. Expenditure on Charitable Activities – Cont.**

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £
<i>Sub-Total b/f</i>	41,687	5,395	47,082	95,302	904	96,206
Sundries & Moving costs	1,364	-	1,364	46	48	94
Donations	-	-	-	-	-	-
Depreciation	982	-	982	1,057	-	1,057
Committee travel	461	-	461	1,242	-	1,242
Accounts Fees	389	-	389	560	-	560
Bank Charges	-	-	-	-	-	-
Advisers	82	-	82	908	-	908
	44,965	5,395	50,360	99,115	952	100,067

**Notes to the Financial Statements
for the year ended 31 December 2020****9. Costs of Raising Funds**

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £
Costs relating to Sale of Goods	215	-	215	3,257	-	3,257
	215	-	215	3,257	-	3,257

10. Taxation

As a registered charity the organisation benefits from rates relief and is exempt from Corporation Tax. The company is not VAT registered.

11. Staff costs

	Total 2020 £	Total 2019 £
Salaries (including Employers NI)	20,082	18,737
Employer Pensions	179	152
Payroll Fees	243	174
	20,504	19,063

Notes to the Financial Statements for the year ended 31 December 2020

12. Operating surplus

The operating surplus is arrived at after charging:

	Total 2020	Total 2019
Depreciation – Owned Assets	982	1,057
Directors Emoluments	-	-
Directors Travelling Expenses	461	1,242
Accountancy Fees (Current Year)	389	560
Payroll Fees	243	174
	<u>2,075</u>	<u>3,033</u>

13. Tangible Fixed Assets

	Freehold Land and Buildings £	Fixtures and Fittings	Other Equip	Office and Computer Equipment £	Total £
Cost					
At 01 January 2020	49,117	978	1,372	9,199	60,666
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2020	<u>49,117</u>	<u>978</u>	<u>1,372</u>	<u>9,199</u>	<u>60,666</u>
Depreciation					
At 01 January 2020	17,014	978	1,372	9,199	28,563
Charge for the year	982	-	-	-	982
On Disposals	-	-	-	-	-
At 31 December 2020	<u>17,996</u>	<u>978</u>	<u>1,372</u>	<u>9,199</u>	<u>29,545</u>
Net Book Value					
At 31 December 2020	<u>31,121</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,121</u>
At 31 December 2019	<u>32,103</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,103</u>

**Notes to the Financial Statements
for the year ended 31 December 2020**

14. Debtors

	Total 2020 £	Total 2019 £
Trade Debtors	118	118
Other Debtors	891	791
Prepayments and Accrued Income	-	-
	<u>1,009</u>	<u>909</u>

15. Cash at Bank and in Hand

	Total 2020 £	Total 2019 £
COIF Deposit Account	10,578	10,549
Current Account	7,579	5,142
Savings Account	6,087	8,240
Denman Account	2,300	2,298
ACWW Account	-	-
Education and Training Fund	1,224	1,223
Held Funds	2,117	2,202
Petty Cash	8	8
	<u>29,893</u>	<u>29,662</u>

16. Liabilities

Creditors: Amounts falling due within one year

	Total 2020 £	Total 2019 £
Trade Creditors	534	297
Pensions	35	32
Taxes and Social Security	-	-
Accruals and Deferred Income	389	561
	<u>958</u>	<u>890</u>

**Notes to the Financial Statements
for the year ended 31 December 2020****17. Accumulated funds**

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £
Balance at 01/01/20	90,601	5,723	96,324	90,869	5,457	96,326
Movement in funds for the year	2,743	(82)	2,661	(268)	266	(2)
Balance at 31/12/20	93,344	5,641	98,985	90,601	5,723	96,324

Analysis of net assets between funds

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £
Tangible Fixed Assets	31,121	-	31,121	32,103	-	32,103
Investments	37,920	-	37,920	34,540	-	34,540
Current Assets	25,261	5,641	30,902	24,848	5,723	30,571
Current Liabilities	(958)	-	(958)	(890)	-	(890)
Non-Current Liabilities	-	-	-	-	-	-
	93,344	5,641	98,985	90,601	5,723	96,324

**Notes to the Financial Statements
for the year ended 31 December 2020**

17. Accumulated funds (continued)

Restricted funds

	Balance At 01/01/20	Movement in Resources			Balance at 31/12/20
		Incoming	Outgoing	Transfers	
ACWW	-	-	-	-	-
Denman Fund	2,298	2	-	-	2,300
Education and Training	1,223	1	-	-	1,224
Held Funds	2,202	2	-	(87)	2,117
	<u>5,723</u>	<u>5</u>	<u>-</u>	<u>(87)</u>	<u>5,641</u>

A brief description of each of the Restricted Funds is given below:

ACWW

The WI is affiliated to the charity 'Associated Countrywomen of the World'. All institutes collect for this charity and send it to us for banking until the year end, when it is sent to ACWW.

Denman Fund

This holds the money allocated to the Denman Room Fund.

Denman College is the WI's teaching college, and each federation funds the upkeep of a room in it.

During the year a grant was received from the Agnes Salter Travel Fund to support WI members with travel costs.

The transfer during the year relates to transactions previously allocated to unrestricted funds which should have come to this restricted fund.

Education and Training

This money is used to support certificated training courses for members, linked to our aims. Sub-Committees within the Federation bid each year for sums from this fund to support courses they are running.

**Notes to the Financial Statements
for the year ended 31 December 2020**

17. Accumulated funds (continued)

Restricted funds

Held Funds

These are surplus funds of an Institute when it is disbanded. The policy is that these are held for 3 years in case they re-form, otherwise they are transferred to unrestricted funds. We also hold funds for new institutes until they have bank accounts of their own.

At 31 December 2020 funds were held as follows:

	£
Interest	2
Barmston WI	219
Wawne WI	311
Fangfoss and Bolton WI	13
Boulevard WI	170
North Ferriby WI	837
Beverley Belles	527
Archives	38
	2,117

18. Contingent liabilities

There were no contingent liabilities.

19. Directors/Trustees remuneration

No remuneration directly or indirectly out of the funds of the company was paid or payable for the year to any director.

During the year £461 (2019: £1,242) was paid to Directors/Trustees for travel expenses.

20. Related Party Transactions

There were no related party transactions during the year.

21. Other recognised gains and losses

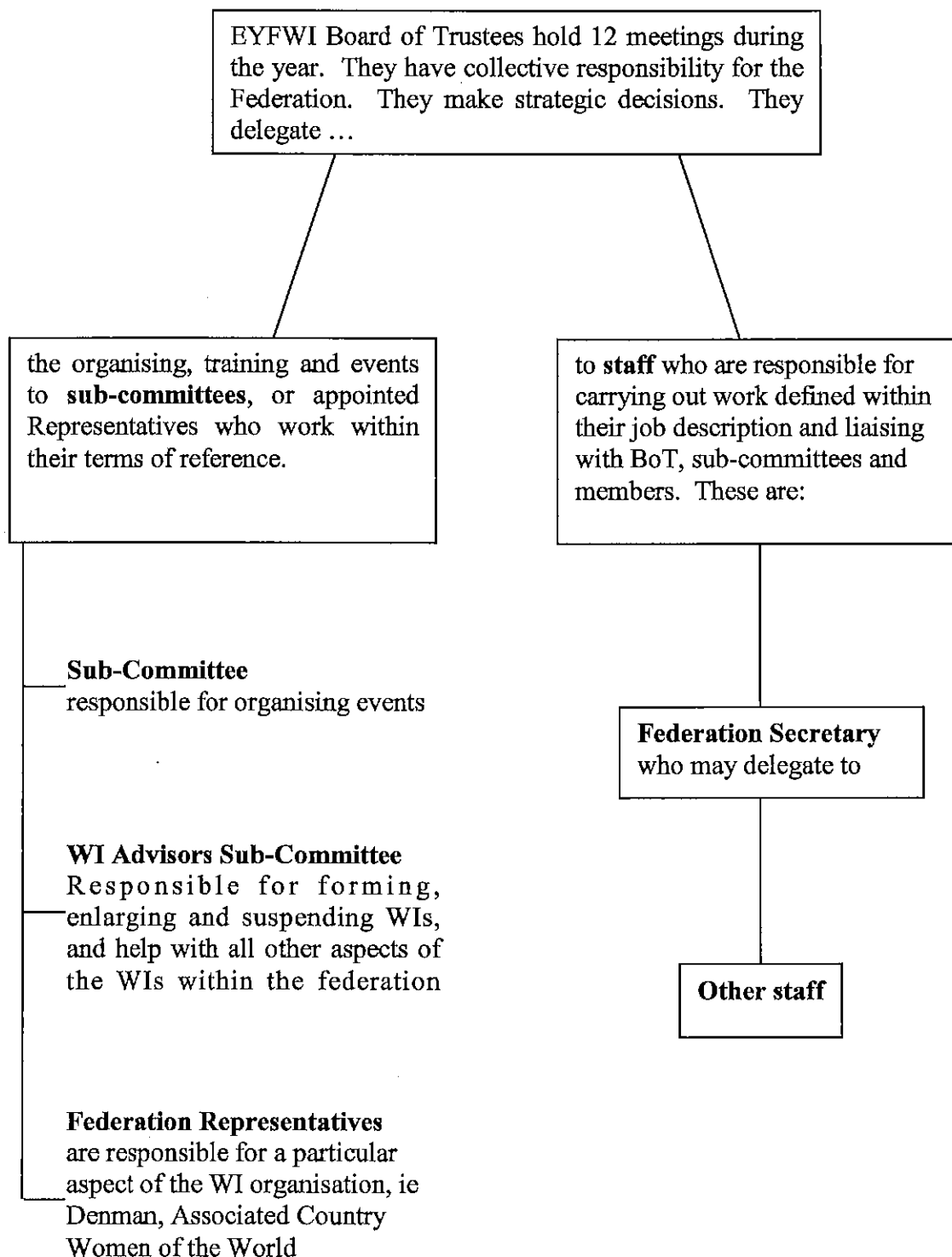
There were no other recognised gains or losses.

**Notes to the Financial Statements
for the year ended 31 December 2020**

22. Going Concern

The Trustees consider the charitable company to be a going concern for a period of 12 months beyond the date of the Independent Examiners report.

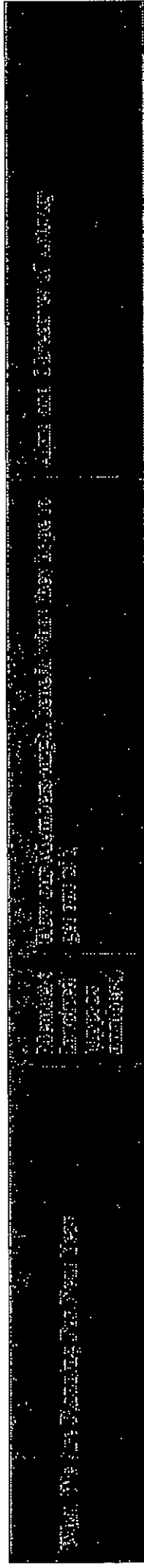
The charity generates the majority of its income through subscriptions and the provision of events to its members.

Organisational Structure

EAST YORKSHIRE FEDERATION OF WOMEN'S INSTITUTES

Company No: 2682463
Charity No: 1010322

Committee COMBINED ARTS, SPORTS AND LEISURE..... Plans for 2021 (please use extra pages as necessary)



a sheets as necessary)

What We Have Done This Year	Members Involved (approx numbers)	How our Members benefited/what they got out of it.	Aims and Objectives of Activity
Easter/Spring Fun with the Advisers	20+	Opportunity to connect with other members and the Advisers with light hearted entertainment. Keeping spirits up during lockdown	To keep members connected with the Federation. Encourage the use of digital skills and engagement with other WIs.
Regular "Keeping Your Committee Updated" Zoom Meetings	Open to all WIs Committees	Regular Zoom meetings keeping Committee members up to date with information from NFWI/Federation. Sharing of ideas/best practise and opportunity to ask any questions	To provide a regular platform for Committees to keep in contact with the Advisers. To pass on Information and deal with queries.
East Yorkshire Roses WI - (Virtual WI)	Open to all	Launch of a new Virtual WI open to all women to connect with others and have a WI experience regardless of location.	To create a Virtual WI alongside the NFWI pilot scheme
Ongoing Zoom training for Office 365	Open to all	Increasing confidence and knowledge of the new email system /Office 365 with training on the varied features.	To provide segmented digital training of the Federation Office365 system and increase engagement.