

DURHAM COUNTY FEDERATION OF WOMEN'S INSTITUTES

England & Wales · Charity number 1010819

Details

Status	Registered
Legal form	Charitable company
Company number	02675573
Registered	1992-04-30
Register	View on the Charity Commission register

Contact

Address	WI House Barnfield Road Spennymoor Co Durham DL16 6EB
Phone	01388819100
Email	durhamwi@btconnect.com

Activities

Objects: TO FURTHER THE PURPOSE OF THE WOMEN'S INSTITUTE MOVEMENT IN DURHAM COUNTY AND ELSEWHERE

Activities: We aim 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:** Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** DURHAM COUNTY AND ELSEWHERE
- Durham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£96,316	£89,145	-	-
2024-09-30	£113,018	£105,372	-	-
2023-09-30	£84,648	£88,680	-	-
2022-09-30	£69,995	£73,060	-	-
2021-09-30	£53,488	£48,479	-	-
2020-09-30	£58,988	£61,616	-	-

Trustees

Name	Role	Appointed
Allison Henry		2024-12-31
Andrea Patchett		2022-04-05
Angela Dearlove		2020-03-24
Elaine Johnson		2023-03-28
Joyce Jackson		2020-03-24
LESLEY JERRED		2012-07-24
Susan Openshaw		2017-06-20
Yvonne Macdonald		2023-03-28

DURHAM COUNTY FEDERATION OF WOMEN'S INSTITUTES

England & Wales - Charity number 1010819

Accounts

DURHAM COUNTY FEDERATION OF WOMEN'S INSTITUTES



ANNUAL REPORT **Year ending 30th September 2025**

*Charity Reg. No. 1010819 VAT reg. No 177 2635 42
Registered in England & Wales – Company No 2675573
Registered Office – WI House, Barnfield Road, Spennymoor, DL16 6EB*

Durham County Federation Of WIs

Chairman's Report

I have been welcomed as your County Chair by many WI members and have enjoyed your meetings, your birthdays and your Group meetings. I thank you all for your friendship and support.

As our Office Administrator resigned at the beginning of this financial year, it has been necessary for the Federation office at WI House to be run by dedicated members of the Board of Trustees, who have used their skill and expertise to keep everything running smoothly. We have used savings from staff costs and money from grants for internal improvements to WI House as well as resurfacing the carpark. Visitors to WI House will have seen and benefitted from these improvements. We are working towards employing a member of staff and hopefully the Trustees will soon be able to hand over the clerical work.

The Federation Team have continued to host regular events such as the annual Chairman's Lunch, the Carol Service, our Grand Days Out and our Dabble Days. We provide regular events at WI House, Spennymoor, where members can update their skills, learn new ones or just get together to enjoy WI food and conversation.

Both our Spring Annual Meeting and our Autumn Council Meeting are well attended with members enjoying interesting speakers and the chance to meet up with members from other groups. The National AGM this year was virtual and Federation organised a 'Watch Party' at The Assembly Room Theatre, Durham City where over 100 delegates and visitors gathered to watch the live streamed event.

Our Membership Team has opened two new WIs this year, however two WIs have suspended, therefore our number of WIs in Durham County remains at 69.

This is my final Chairman's Report as my 3 year tenure finishes at the beginning of April 2026. It has been a pleasure and a privilege to be your County Chairman.



Freda Laverick

DCFWI Chair.

**THE DURHAM COUNTY FEDERATION OF WOMEN'S INSTITUTES
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**



G D O'Hehir & C^o
CHARTERED CERTIFIED ACCOUNTANTS

**The Durham County Federation of Women's Institutes
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The Durham County Federation of Women's Institutes
Report of the Trustees
For The Year Ended 30 September 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main purposes of the Women's Institute organisation are to enable women who are interested in issues associated with rural life, including arts, crafts and sciences, to improve and develop conditions in rural life, to advance their education in citizenship, in public questions both national and international, in music, drama and other cultural subjects and in all branches of agriculture, handicrafts, home economics, health and social welfare. It seeks to give women the opportunity of working through the Women's Institute organisation, and of putting into practice those ideals for which it stands. In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging.

Significant activities

During the period a significant number of activities have taken place, both at WI House and venues around the County. There were numerous craft workshops, quizzes, coffee mornings, walks, flower arranging and our regular monthly classes of crochet, knitting and sewing. Trustees are mindful of the upkeep of WI House and with this in mind are planning more activities in-house so as not to spend on high rental costs of other venues.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

The support for events held during the period was good, with numbers up and even oversubscribed, however we understand that some of our members are still reluctant to take part in activities in large numbers so have concentrated on planning smaller workshops with this in mind. Our 300 club continues to be very popular as does our "Chairmans Lunch at Ramside Hall. Trustees and the Membership Support Committee are always actively looking for areas where new WIs could be established and two new WIs have been opened this year.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources are membership fees plus the surplus on events organised throughout the year, we were also fortunate enough to receive a refurbishment grant via Durham County Council, which amounted to £10,000.00, which enabled us to make improvements to the property on Barnfield Road.

Investment policy and objectives

Reserve funds are invested in Income Bonds with the National Savings and the Cambridge and Counties Bank, each of which the board feel is of little or low risk with a competitive rate of interest. Most of the Federation money is invested in WI House which is used for the benefit of the members who are encouraged to attend events and workshops held there.

Reserves policy

The Federation aims to maintain minimum free reserves equivalent to 6 months staff costs and overheads.

The Durham County Federation of Women's Institutes
Report of the Trustees
For The Year Ended 30 September 2025

FUTURE PLANS

The Board continues to look to future events to raise funds to support the work of the Federation. Current Trustees and committees are already working hard behind the scenes planning events/workshops and outings for members, both new and existing, to take part in. Support will also continue to all WIs to help increase membership and gain a better understanding from individual WIs who may need help with IT issues, in the ever-growing world of all things digital.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

An election is held every three years for Trustees with the next being held in Spring 2026. Members are invited to nominate any member who they think would be suitable for the position, a secret ballot is then held when every WI has the right to vote for up to 12 members. The elected members nominate members to be co-opted and up to 3 each year are invited to join the board; this enables them to gain experience of the role before deciding if they wish to stand for election at a future date. A new board has been appointed to commence in April 2026

Organisational structure

The Durham County Federation of Women's Institutes is governed by a Board of Trustees which consists of a minimum of 6 members, including elected members and up to 3 co-opted members. The Board of Trustees elects its Chairman, two Vice Chairmen and Treasurer. The Board makes decisions relating to the running of the Charity and the upkeep of WI House. The day-to-day operation of the Federation is carried out by the Federation Secretary who puts into action the wishes of the Board and refers items back where necessary.

Induction and training of new trustees

There is a Handbook which is given to all Trustees on appointment. All Trustees must complete an online training programme offered by the National Federation of Women's Institutes. Prior to the first meeting attended by new Trustees the current Chairman outlines the procedures for meetings and covers items such as confidentiality.

Wider network

The Durham County Federation is affiliated to the National Federation of Women's Institutes, the headquarters of which is in London.

Related parties

Within Durham County there are individual Women's Institutes who are affiliated to the County Federation who supports and encourages them in their activities.

Risk Management

The major risks identified by the Trustees have been reviewed and systems established to mitigate those risks. All activities arranged are evaluated from a financial viewpoint as well as ensuring that they are within the objects of the Charity.

**The Durham County Federation of Women's Institutes
Report of the Trustees
For The Year Ended 30 September 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered company number
02675573 (England and Wales)

Registered Charity number
1010819

Registered office
W I House, Barnfield Road
Spennymoor
Durham
DL16 6EB

Trustees

Mrs Freda Laverick
Mrs Angela Dearlove
Mrs Joyce Jackson
Mrs Lesley Jerred
Mrs Elaine Johnson
Mrs Yvonne MacDonald
Mrs Susan Openshaw
Mrs Andrea Patchett
Mrs Dorothy Proud
Mrs Denise Smith
Mrs Alison Henry
Mrs June Carr (Resigned 09/01/2025)

Company Secretary
Mrs Angela Dearlove

Independent Examiner
G. D. O'Hehir & Co Ltd
Chartered Certified Accountants
Suite 2, SM Business Centre Barnfield Road
Spennymoor
County Durham
DL16 6EL

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 19th March 2026 and signed on its behalf by:



Angela Dearlove – Federation Secretary

**The Durham County Federation of Women's Institutes
Independent Examiner's Report to the Trustees
For The Year Ended 30 September 2025**

Independent examiner's report to the trustees of The Durham County Federation Of Women's Institutes ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul W. O'Hehir FCCA
G. D. O'Hehir & Co Ltd
Chartered Certified Accountants
Suite 2, SM Business Centre Barnfield Road
Spennymoor
County Durham
DL16 6EL

**The Durham County Federation of Women's Institutes
Income and Expenditure Account
For The Year Ended 30 September 2025**

	Notes	2025 £	2024 £
TURNOVER		104,150	110,953
Cost of sales		(46,094)	(61,455)
GROSS SURPLUS		58,056	49,498
Administrative expenses		(43,051)	(43,917)
OPERATING SURPLUS		15,005	5,581
Other interest receivable and similar income		2,166	2,065
SURPLUS FOR THE FINANCIAL YEAR		17,171	7,646

The notes on pages 8 to 10 form part of these financial statements.

**The Durham County Federation of Women's Institutes
Balance Sheet
As at 30 September 2025**

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		170,272		179,919
Investments	5		64,000		64,000
			<u>234,272</u>		<u>243,919</u>
CURRENT ASSETS					
Stocks	6	1,161		982	
Debtors	7	215		716	
Cash at bank and in hand		88,858		54,913	
		<u>90,234</u>		<u>56,611</u>	
Creditors: Amounts Falling Due Within One Year	8	(16,897)		(10,092)	
NET CURRENT ASSETS (LIABILITIES)			73,337		46,519
TOTAL ASSETS LESS CURRENT LIABILITIES			307,609		290,438
NET ASSETS			307,609		290,438
Income and Expenditure Account			307,609		290,438
MEMBERS' FUNDS			307,609		290,438

**The Durham County Federation of Women's Institutes
Balance Sheet (continued)
As At 30 September 2025**

For the year ending 30 September 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board



Ms Lesley Jerred

Director

19/03/2026

The notes on pages 8 to 10 form part of these financial statements.

**The Durham County Federation of Women's Institutes
Notes to the Financial Statements
For The Year Ended 30 September 2025**

1. General Information

The Durham County Federation of Women's Institutes is a private company, limited by guarantee, incorporated in England & Wales, registered number 2675573. The registered office is WI House, Barnfield Road, Spennymoor, County Durham, DL16 6EB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	10% Straight Line
Fixtures & Fittings	10% Reducing Balance
Computer Equipment	25% Straight Line

2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract-by-contract basis by recording turnover and related costs as contract activity progresses.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 11 (2024: 11)

**The Durham County Federation of Women's Institutes
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2025**

4. Tangible Assets

	Land & Property			
	Freehold	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 October 2024	242,774	45,742	12,705	301,221
As at 30 September 2025	<u>242,774</u>	<u>45,742</u>	<u>12,705</u>	<u>301,221</u>
Depreciation				
As at 1 October 2024	74,613	35,230	11,459	121,302
Provided during the period	7,740	1,051	856	9,647
As at 30 September 2025	<u>82,353</u>	<u>36,281</u>	<u>12,315</u>	<u>130,949</u>
Net Book Value				
As at 30 September 2025	<u>160,421</u>	<u>9,461</u>	<u>390</u>	<u>170,272</u>
As at 1 October 2024	<u>168,161</u>	<u>10,512</u>	<u>1,246</u>	<u>179,919</u>

5. Investments

	Unlisted £
Cost or Valuation	
As at 1 October 2024	64,000
As at 30 September 2025	<u>64,000</u>
Provision	
As at 1 October 2024	-
As at 30 September 2025	<u>-</u>
Net Book Value	
As at 30 September 2025	<u>64,000</u>
As at 1 October 2024	<u>64,000</u>

6. Stocks

	2025 £	2024 £
Stock	<u>1,161</u>	<u>982</u>

The Durham County Federation of Women's Institutes
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2025

7. Debtors

	2025	2024
	£	£
Due within one year		
Prepayments and accrued income	-	500
Other taxes and social security	215	216
	215	716

8. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	988	-
Accruals and deferred income	15,909	10,092
	16,897	10,092

9. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**The Durham County Federation of Women's Institutes
Detailed Income and Expenditure Account
For The Year Ended 30 September 2025**

	2025		2024	
	£	£	£	£
TURNOVER				
County Fees		21,768		24,225
National Fees		24,730		27,466
Events Income		47,652		57,762
Grants and subsidies received		10,000		1,500
		104,150		110,953
COST OF SALES				
Opening stock - materials	982		1,823	
NFWI Fees	24,668		24,941	
Events Expenditure	21,605		35,673	
Closing stock - materials	(1,161)		(982)	
		(46,094)		(61,455)
GROSS SURPLUS		58,056		49,498
Administrative Expenses				
Wages and salaries	3,412		15,210	
Employers pensions - defined contributions scheme	-		251	
Travel expenses	4,686		4,356	
Rates	359		228	
Light and heat	1,557		1,781	
Water rates	360		318	
Cleaning	272		311	
Computer and IT consumables	217		744	
Repairs, renewals and maintenance	14,313		1,900	
Insurance	2,126		2,065	
Printing, postage and stationery	2,842		3,222	
Telecommunications	1,462		1,263	
Accountancy fees	1,646		1,673	
Bank charges	43		97	
Depreciation of fixtures and fittings	1,051		1,168	
Depreciation of computer equipment	856		1,321	
Depreciation of freehold land and property	7,740		7,740	
Sundry expenses	109		269	
		(43,051)		(43,917)
OPERATING SURPLUS		15,005		5,581

...CONTINUED

**The Durham County Federation of Women's Institutes
Detailed Income and Expenditure Account (continued)
For The Year Ended 30 September 2025**

Other interest receivable and similar income

Bank interest receivable

2,166

2,065

2,166

2,065

SURPLUS FOR THE FINANCIAL YEAR

17,171

7,646

DURHAM COUNTY FEDERATION OF WOMEN'S INSTITUTES

England & Wales - Charity number 1010819

Accounts

**THE DURHAM COUNTY FEDERATION OF WOMEN'S INSTITUTES
REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**



**The Durham County Federation of Women's Institutes
Report of the Trustees and Unaudited Financial Statements
For The Year Ended 30 September 2024**

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**The Durham County Federation of Women's Institutes
Report of the Trustees
For The Year Ended 30 September 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

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FINANCIAL REVIEW

Principal funding sources

The principal funding sources are membership fees plus the surplus on events organised throughout the year, we were also fortunate enough to receive grant funding via Barratt Developments PLC, which amounted to £1,500. This helped us to deliver a programme of events in the area to help raise our profile and help the wider community.

**The Durham County Federation of Women's Institutes
Report of the Trustees
For The Year Ended 30 September 2024**

FINANCIAL REVIEW

Investment policy and objectives

Reserve funds are invested in Income Bonds with the National Savings and the Cambridge and Counties Bank, each of which the board feel is of little or low risk with a competitive rate of interest. Most of the Federation money is invested in WI House which is used for the benefit of the members who are encouraged to attend events and workshops held there.

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FUTURE PLANS

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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Recruitment and appointment of new trustees

An election is held every three years for Trustees with the next being held in Spring 2026. Members are invited to nominate any member who they think would be suitable for the position, a secret ballot is then held when every WI has the right to vote for up to 12 members. The elected members nominate members to be co-opted and up to 3 each year are invited to join the board; this enables them to gain experience of the role before deciding if they wish to stand for election at a future date.

Organisational structure

The Durham County Federation of Women's Institutes is governed by a Board of Trustees which consists of a maximum of 12 members, including elected members and up to 4 co-opted members. The Board of Trustees elects its Chairman, two Vice Chairmen and Treasurer. The Board makes decisions relating to the running of the Charity and the upkeep of WI House. The day to day operation of the Federation is carried out by the Federation Secretary who puts into action the wishes of the Board and refers items back where necessary.

Induction and training of new trustees

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Wider network

The Durham County Federation is affiliated to the National Federation of Women's Institutes, the headquarters of which is in London.

**The Durham County Federation of Women's Institutes
Report of the Trustees
For The Year Ended 30 September 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

Within Durham County there are individual Women's Institutes who are affiliated to the County Federation who supports and encourages them in their activities.

Risk Management

The major risks identified by the Trustees have been reviewed and systems established to mitigate those risks. All activities arranged are evaluated from a financial viewpoint as well as ensuring that they are within the objects of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

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02675573 (England and Wales)

Registered Charity number
1010819

Registered office
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Spennymoor
Durham
DL16 6EB

Trustees

Mrs Freda Laverick
Mrs Angela Dearlove
Mrs Joyce Jackson
Mrs Lesley Jerred
Mrs Elaine Johnson
Mrs Yvonne MacDonald
Mrs Susan Openshaw
Mrs Andrea Patchett
Mrs Dorothy Proud
Mrs Susan Sandham (Resigned 01/04/2024)
Mrs Denise Smith
Mrs Alison Henry (Appointed 01/05/2024)
Mrs June Carr (Appointed 01/04/2024)

Company Secretary
Mrs Angela Dearlove

Independent Examiner
G. D. O'Hehir & Co Ltd
Chartered Certified Accountants
Suite 2, SM Business Centre Barnfield Road
Spennymoor
County Durham
DL16 6EL

**The Durham County Federation of Women's Institutes
Report of the Trustees
For The Year Ended 30 September 2024**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20th March 2025 and signed on its behalf by:

Angela Dearlove – Secretary

**The Durham County Federation of Women's Institutes
Independent Examiner's Report to the Trustees
For The Year Ended 30 September 2024**

Independent examiner's report to the trustees of The Durham County Federation Of Women's Institutes ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

Responsibilities and basis of report

Paul W. O'Hehir FCCA
G. D. O'Hehir & Co Ltd
Chartered Certified Accountants
Suite 2, SM Business Centre Barnfield Road
Spennymoor
County Durham
DL16 6EL

**The Durham County Federation of Women's Institutes
Income and Expenditure Account
For The Year Ended 30 September 2024**

	Notes	2024 £	2023 £
TURNOVER		110,953	84,648
Cost of sales		(61,455)	(41,723)
GROSS SURPLUS		49,498	42,925
Administrative expenses		(43,917)	(48,060)
PROFIT / (DEFICIT)		5,581	(5,135)
Other interest receivable and similar income		2,065	763
SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR		7,646	(4,372)

The notes on pages 9 to 11 form part of these financial statements.

The Durham County Federation of Women's Institutes
Balance Sheet
As At 30 September 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		179,919		190,033
Investments	5		64,000		44,000
			<u>243,919</u>		<u>234,033</u>
CURRENT ASSETS					
Stocks	6	982		1,823	
Debtors	7	716		707	
Cash at bank and in hand		<u>54,913</u>		<u>59,245</u>	
		56,611		61,775	
Creditors: Amounts Falling Due Within One Year	8		(10,092)		(13,016)
			<u>46,519</u>		<u>48,759</u>
NET CURRENT ASSETS (LIABILITIES)			46,519		48,759
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>290,438</u>		<u>282,792</u>
NET ASSETS			290,438		282,792
Retained Earnings			<u>290,438</u>		<u>282,792</u>
MEMBERS' FUNDS			<u>290,438</u>		<u>282,792</u>

The Durham County Federation of Women's Institutes
Balance Sheet (continued)
As At 30 September 2024

For the year ending 30 September 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Date 20.03.2025

The notes on pages 9 to 11 form part of these financial statements.

Signed by:

Freda Laverick (Chair)

Lesley Jerred (Treasurer)

**The Durham County Federation of Women's Institutes
Notes to the Financial Statements
For The Year Ended 30 September 2024**

1. General Information

The Durham County Federation of Women's Institutes is a private company, limited by guarantee, incorporated in England & Wales, registered number 02675573. The registered office is WI House, Barnfield Road, Spennymoor, County Durham, DL16 6EB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives.

2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 12 (2023: 11)

The Durham County Federation of Women's Institutes
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2024

4. Tangible Assets

	Land & Property				Total £
	Freehold	Improvements To Property	Fixtures & Fittings	Computer Equipment	
	£	£	£	£	
Cost					
As at 1 October 2023	131,717	111,057	45,742	12,590	301,106
Additions				115	115
As at 30 September 2024	131,717	111,057	45,742	12,705	301,321
Depreciation					
As at 1 October 2023	25,156	41,717	34,062	10,138	111,073
Provided during the period	2,634	5,106	1,168	1,321	10,229
As at 30 September 2024	27,790	46,823	35,230	11,459	121,302
Net Book Value					
As at 30 September 2024	103,927	64,234	10,512	1,246	179,919
As at 1 October 2023	106,561	69,340	11,680	2,452	190,033

5. Investments

	Investments £
Cost	
As at 1 October 2023 (£24k NSI, £20K C&C Bond 1)	44,000
Additions (£20k C&C Bond 2)	20,000
As at 30 September 2024	64,000

6. Stocks

	2024 £	2023 £
Stock	982	1,823
	982	1,823

The Durham County Federation of Women's Institutes
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2024

7. Debtors

	2024	2023
	£	£
Due within one year		
Prepayments and accrued income	716	707
	716	707

8. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	-	-
Other taxes and social security	-	196
Accruals and deferred income	10,092	12,820
	<u>10,092</u>	<u>13,016</u>

9. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**The Durham County Federation of Women's Institutes
Detailed Income and Expenditure Account
For The Year Ended 30 September 2024**

	2024		2023	
	£	£	£	£
TURNOVER				
County Fees		24,225		19,131
National Fees		27,466		26,399
Other Income		57,762		38,618
Grants and subsidies received		1,500		500
		<u>110,953</u>		<u>84,648</u>
COST OF SALES				
Opening stock - materials	1,823		2,364	
NFWI Fees	24,941		24,216	
Events Expenditure	35,673		16,966	
Closing stock - materials	(982)		(1,823)	
		<u>(61,455)</u>		<u>(41,723)</u>
GROSS SURPLUS		<u>49,498</u>		<u>42,925</u>
Administrative Expenses				
Wages and salaries	15,210		21,868	
Employers pensions	251		178	
Travel expenses	4,356		2,700	
Rates	228		213	
Light and heat	1,781		1,780	
Water rates	318		252	
Cleaning	311		311	
Computer and IT consumables	744		790	
Repairs, renewals and maintenance	1,900		1,244	
Insurance	2,065		2,010	
Printing, postage and stationery	3,222		3,350	
Telecommunications	1,263		877	
Accountancy fees	1,673		1,186	
Legal fees	-		176	
Bank charges	97		47	
Depreciation of fixtures and fittings	1,168		1,298	
Depreciation of computer equipment	1,321		1,619	
Depreciation of improvements to property	7,740		7,740	
Sundry expenses	269		421	
		<u>(43,917)</u>		<u>(48,060)</u>
Other interest receivable and similar income				
Bank interest receivable		2,065		763
SURPLUS FOR THE FINANCIAL YEAR		<u>7,646</u>		<u>(4,372)</u>

DURHAM COUNTY FEDERATION OF WOMEN'S INSTITUTES

England & Wales - Charity number 1010819

Accounts

DURHAM COUNTY FEDERATION OF WOMEN'S INSTITUTES



ANNUAL REPORT

Charity Reg. No. 1010819 VAT reg. No 177 2635 42
Registered in England & Wales – Company No 2675573
Registered Office – WI House, Barnfield Road, Spennymoor, DL16 6EB

Report of the Federation Chairman – Freda Laverick

A year ago, I was honoured to become County Chairman and as normal with the election of a new board there were some big changes to the Board of Trustees, with several of our long standing members stepping down as Trustees. Fortunately, we were able to recruit new people and they have added a new dimension to our group.

Sadly Lyn Swift, former County Chairman and a lady much appreciated by many people passed away in August and she is greatly missed.

It has, therefore, been a year of changes, Ann and June our well known and appreciated staff members, announced their retirement and left us in the summer. However, June postponed her retirement until October to help us out. She is continuing to help out in the office but now as a volunteer.

A hard act to follow, having begun the process of recruiting a new Federation Secretary, Barbara Coia started work for us but health issues caused her to step down. We now have Mari, who I think everyone is now getting to know, and we are grateful for the skills she has brought to the roll.

On a lighter note, we have had some chances to experience fun, friendship and food for which we are renowned. The garden party, the gardening coffee morning and the Carol Service at Barnard Castle to name just a few. As well as all the events held at Spennymoor with opportunities to learn new skills or brush up on old ones. Dabble Days continue to be popular and more are being planned for the coming year.

I've had some terrific times over the last year and been welcomed wherever I have gone, thank you so much for that, it has been my privilege to be your County Chairman.

Freda

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main purposes of the Women's Institute organisation are to enable women who are interested in issues associated with rural life, including arts, crafts and sciences, to improve and develop conditions in rural life, to advance their education in citizenship, in public questions both national and international, in music, drama and other cultural subjects and in all branches of agriculture, handicrafts, home economics, health and social welfare. It seeks to give women the opportunity of working through the Women's Institute organisation, and of putting into practice those ideals for which it stands. In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging.

Significant activities

During the period a significant number of activities have taken place, both at WI House and venues around the County. There were workshops, quizzes, garden parties, coffee mornings, walks, flower arranging and our regular monthly classes of crochet, knitting and sewing. Trustees are mindful of the upkeep of WI House and with this in mind are planning more activities in-house so as not to spend on high rental costs of other venues.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

The support for events held during the period was good, with numbers up and even oversubscribed, however we understand that some of our members are still reluctant to take part in activities in large numbers so have concentrated on planning smaller workshops with this in mind. Our 300 club continues to be very popular as does our "Chairmans Lunch at Ramside Hall. Trustees and the Membership Support Committee are always actively looking for areas where new WI's could be established.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources are membership fees plus surplus on events organised throughout the year, we were also fortunate enough to receive grant funding via our local AAP, which amounted to £500. This helped us to deliver a programme of events in the area to help raise our profile and help the wider community. During this period both members of staff gave notice to retire in June 2023, Trustees set up a working party to discuss new working arrangements and cost saving activities.

FINANCIAL REVIEW

Investment policy and objectives

Reserve funds are invested in Income Bonds with the National Savings and Santander, both of which the board feel is of little or low risk with a competitive rate of interest. Most of the Federation money is invested in WI House which is used for the benefit of the members who are encouraged to attend events and workshops held there.

Reserves policy

The Federation aims to maintain free reserves equivalent to 6 months staff costs and overheads.

FUTURE PLANS

The Board continues to look to future events to raise funds to support the work of the Federation. Current Trustees and committees are already working hard behind the scenes planning events/workshops and outings for members, both new and existing, to take part in. Support will also continue to all WIs to help increase membership and gain a better understanding from individual WIs who may need help with IT issues, in the ever-growing world of all things digital.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

An election is held every three years for Trustees with the next being held in Spring 2026. Members are invited to nominate any member who they think would be suitable for the position, a secret ballot is then held when every WI has the right to vote for up to 12 members. The elected members nominate members to be co-opted and up to 3 each year are invited to join the board; this enables them to gain experience of the role before deciding if they wish to stand for election at a future date.

Organisational structure

The Durham County Federation of Women's Institutes is governed by a Board of Trustees which consists of a maximum of 12 members, including elected members and up to 4 co-opted members. The Board of Trustees elects its Chairman, two Vice Chairmen and Treasurer. The Board makes decisions relating to the running of the Charity and the upkeep of WI House. The day to day operation of the Federation is carried out by the Federation Secretary who puts into action the wishes of the Board and refers items back where necessary.

Induction and training of new trustees

There is a Handbook which is given to all Trustees on appointment. All Trustees must complete an online training programme offered by the National Federation of Women's Institutes. Prior to the first meeting attended by new Trustees the current Chairman outlines the procedures for meetings and covers items such as confidentiality.

Wider network

The Durham County Federation is affiliated to the National Federation of Women's Institutes, the headquarters of which is in London.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

Within Durham County there are individual Women's Institutes who are affiliated to the County Federation who supports and encourages them in their activities.

Risk Management

The major risks identified by the Trustees have been reviewed and systems established to mitigate those risks. All activities arranged are evaluated from a financial viewpoint as well as ensuring that they are within the objects of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered company number
02675573 (England and Wales)

Registered Charity number
1010819

Registered office
W I House, Barnfield Road
Spennymoor
Durham
DL16 6EB

Trustees

Mrs Freda Laverick
Mrs Angela Dearlove
Mrs Joyce Jackson
Mrs Lesley Jerred
Mrs Elaine Johnson
Mrs Yvonne MacDonald
Mrs Susan Openshaw
Mrs Andrea Patchett
Mrs Dorothy Proud
Mrs Susan Sandham
Mrs Denise Smith

Company Secretary
Mrs Ann Williams-Maughan

Independent Examiner
G. D. O'Hehir & Co Ltd
Chartered Certified Accountants
Suite 2, SM Business Centre Barnfield Road
Spennymoor
County Durham
DL16 6EL

**The Durham County Federation of Women's Institutes
Report of the Trustees
For The Year Ended 30 September 2023**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21/3/24 and signed on its behalf by:



Marie-Louise King - Secretary

Independent examiner's report to the trustees of The Durham County Federation Of Women's Institutes ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul W. O'Hehir FCCA
G. D. O'Hehir & Co Ltd
Chartered Certified Accountants
Suite 2, SM Business Centre Barnfield Road
Spennymoor
County Durham
DL16 6EL

**The Durham County Federation of Women's Institutes
Income and Expenditure Account
For The Year Ended 30 September 2023**

	Notes	2023 £	2022 £
TURNOVER		84,648	92,851
Cost of sales		(41,723)	(46,727)
GROSS SURPLUS		42,925	46,124
Administrative expenses		(48,060)	(49,309)
OPERATING DEFICIT		(5,135)	(3,185)
Other interest receivable and similar income		763	117
DEFICIT FOR THE FINANCIAL YEAR		(4,372)	(3,068)

The notes on pages 9 to 11 form part of these financial statements.

**The Durham County Federation of Women's Institutes
Detailed Income and Expenditure Account
For The Year Ended 30 September 2023**

	2023		2022	
	£	£	£	£
TURNOVER				
County Fees		19,131		17,443
National Fees		26,399		22,802
Events Income		38,618		44,939
Grants and subsidies received		500		7,667
		84,648		92,851
 COST OF SALES				
Opening stock - materials	2,364		-	
NFWI Fees	24,216		21,798	
Events Expenditure	16,966		27,293	
Closing stock - materials	(1,823)		(2,364)	
		(41,723)		(46,727)
 GROSS SURPLUS		42,925		46,124
 Administrative Expenses				
Wages and salaries	21,868		24,191	
Employers pensions - defined contributions scheme	178		225	
Travel expenses	2,700		1,498	
Rates	213		126	
Light and heat	1,780		1,594	
Water rates	252		111	
Cleaning	311		327	
Computer and IT consumables	790		931	
Repairs, renewals and maintenance	1,244		2,628	
Insurance	2,010		1,995	
Printing, postage and stationery	3,350		3,151	
Telecommunications	877		886	
Accountancy fees	1,186		3,712	
Legal fees	176		-	
Bank charges	47		8	
Depreciation of fixtures and fittings	1,298		1,442	
Depreciation of computer equipment	1,619		1,334	
Depreciation of freehold land and property	7,740		4,855	
Sundry expenses	421		295	
		(48,060)		(49,309)
 OPERATING DEFICIT		(5,135)		(3,185)

...CONTINUED

**The Durham County Federation of Women's Institutes
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2023**

7. Debtors

	2023	2022
	£	£
Due within one year		
Prepayments and accrued income	707	1,076
	707	1,076

8. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	-	-
Other taxes and social security	196	269
Accruals and deferred income	12,820	14,216
	13,016	14,485

9. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

The Durham County Federation of Women's Institutes
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2023

4. Tangible Assets

	Land & Property				Total £
	Freehold	Leasehold	Fixtures & Fittings	Computer Equipment	
	£	£	£	£	
Cost					
As at 1 October 2022	131,717	111,057	45,742	12,590	301,106
As at 30 September 2023	131,717	111,057	45,742	12,590	301,106
Depreciation					
As at 1 October 2022	20,416	38,717	32,764	8,519	100,416
Provided during the period	4,740	3,000	1,298	1,619	10,657
As at 30 September 2023	25,156	41,717	34,062	10,138	111,073
Net Book Value					
As at 30 September 2023	106,561	69,340	11,680	2,452	190,033
As at 1 October 2022	111,301	72,340	12,978	4,071	200,690

5. Investments

	Investments £
Cost	
As at 1 October 2022	24,000
Additions	20,000
As at 30 September 2023	44,000
Provision	
As at 1 October 2022	-
As at 30 September 2023	-
Net Book Value	
As at 30 September 2023	44,000
As at 1 October 2022	24,000

6. Stocks

	2023 £	2022 £
Stock	1,823	2,364
	1,823	2,364

1. General Information

The Durham County Federation of Women's Institutes is a private company, limited by guarantee, incorporated in England & Wales, registered number 02675573. The registered office is WI House, Barnfield Road, Spennymoor, County Durham, DL16 6EB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 11 (2022: 14)

The Durham County Federation of Women's Institutes
Balance Sheet (continued)
As At 30 September 2023

For the year ending 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Date 21.03.2024

The notes on pages 9 to 11 form part of these financial statements.

Signed by:

Freda Laverick (Chair)

Lesley Jerred (Treasurer)

The image shows two handwritten signatures in black ink. The top signature is a cursive signature that appears to be 'Freda Laverick'. The bottom signature is a cursive signature that appears to be 'Lesley Jerred'.

**The Durham County Federation of Women's Institutes
Balance Sheet
As At 30 September 2023**

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		190,033		200,690
Investments	5		44,000		24,000
			<u>234,033</u>		<u>224,690</u>
CURRENT ASSETS					
Stocks	6	1,823		2,364	
Debtors	7	707		1,076	
Cash at bank and in hand		79,245		73,519	
		81,775		76,959	
Creditors: Amounts Falling Due Within One Year	8	(13,016)		(14,485)	
NET CURRENT ASSETS (LIABILITIES)			48,759		62,474
TOTAL ASSETS LESS CURRENT LIABILITIES			282,792		287,164
NET ASSETS			282,792		287,164
Income and Expenditure Account			282,792		287,164
MEMBERS' FUNDS			282,792		287,164

**The Durham County Federation of Women's Institutes
Detailed Income and Expenditure Account (continued)
For The Year Ended 30 September 2023**

Other interest receivable and similar income

Bank interest receivable	763	117
	763	117
DEFICIT FOR THE FINANCIAL YEAR	<u><u>(4,372)</u></u>	<u><u>(3,068)</u></u>

DURHAM COUNTY FEDERATION OF WOMEN'S INSTITUTES

England & Wales - Charity number 1010819

Accounts

REGISTERED COMPANY NUMBER: 02675573 (England and Wales)
REGISTERED CHARITY NUMBER: 1010819

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2022
for
The Durham County Federation Of Women's
Institutes
(A Company Limited by Guarantee)

Peter A Hodgson & Co Limited
Chartered Certified Accountants
Hett Mill Cottage
Hett
Durham
DH6 5LN

**The Durham County Federation Of Women's
Institutes**

**Contents of the Financial Statements
for the Year Ended 30 September 2022**

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**The Durham County Federation Of Women's
Institutes**

**Report of the Trustees
for the Year Ended 30 September 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main purposes of the Women's Institute organisation are to enable women who are interested in issues associated with rural life, including arts, crafts and sciences, to improve and develop conditions in rural life, to advance their education in citizenship, in public questions both national and international, in music, drama and other cultural subjects and in all branches of agriculture, handicrafts, home economics, health and social welfare. It seeks to give women the opportunity of working through the Women's Institute organisation, and of putting into practice those ideals for which it stands. In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging.

Significant activities

During the period a significant number of activities have taken place, both at WI House and venues around the County. From workshops, quizzes, garden parties, coffee mornings, walks, flower arranging and our regular monthly classes of crochet, knitting and sewing. We also celebrated at Beamish with another successful visit parading our banners to mark 70 years of our beloved Queen being on the throne. Members representing all WIs in the County headed to Liverpool for the National AGM, our first real trip after the Covid-19 pandemic. Trustees are mindful of the upkeep of WI House and with this in mind are planning more activities in-house so as not to spend on high rental costs of other venues.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The support for events held during the period was good, with numbers up and even oversubscribed, however we understand that some of our members are still reluctant to take part in activities in large numbers so have concentrated on planning smaller workshops with this in mind. Our 300 club continues to be very popular as does our "Chairmans Lunch at Ramside Hall. During the year we did open 2 new WIs but sadly lost 1 Institute. Again, Trustees and the Membership Support Committee are always actively looking for areas where new WI's could be established.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources are membership fees plus surplus on events organised throughout the year, we were also fortunate enough to receive grant funding via our local AAP, which amounted to £5,000. This helped us to deliver a programme of events in the area to help raise our profile and help the wider community. During this period both members of staff gave notice to retire in June 2023, Trustees set up a working party to discuss new working arrangements and cost saving activities.

**The Durham County Federation Of Women's
Institutes**

**Report of the Trustees
for the Year Ended 30 September 2022**

FINANCIAL REVIEW

Investment policy and objectives

Reserve funds are invested in Income Bonds with the National Savings and Santander, both of which the board feel is of little or low risk with a competitive rate of interest. Most of the Federation money is invested in WI House which is used for the benefit of the members who are encouraged to attend events and workshops held there.

Reserves policy

The Federation aims to maintain free reserves equivalent to 6 months staff costs and overheads.

FUTURE PLANS

The Board continues to look to future events to raise funds to support the work of the Federation. 2023 is an election year, which will see the appointment of a new Chairman, Trustees and Committees. Current Trustees and committees are already working hard behind the scenes planning events/workshops and outings for members, both new and existing, to take part in. Support will also continue to all WIs to help increase membership and gain a better understanding from individual WIs who may need help with IT issues, in the ever-growing world of all things digital.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

An election is held every three years for Trustees with the next being held in Spring 2023, which the current Trustees feel should be reduced to a maximum of 12 going forward. Members are invited to nominate any member who they think would be suitable for the position, a secret ballot is then held when every WI has the right to vote for up to 12 members. The elected members nominate members to be co-opted and up to 3 each year are invited to join the board; this enables them to gain experience of the role before deciding if they wish to stand for election at a future date.

Organisational structure

The Durham County Federation of Women's Institutes is governed by a Board of Trustees which consists of a maximum of 12 members, including elected members and up to 4 co-opted members. The Board of Trustees elects its Chairman, two Vice Chairmen and Treasurer. The Board makes decisions relating to the running of the Charity and the upkeep of WI House. The day to day operation of the Federation is carried out by Mrs Ann Williams-Maughan the Federation Secretary who puts into action the wishes of the Board and refers items back where necessary.

Induction and training of new trustees

There is a Handbook which is given to all Trustees on appointment. All Trustees must complete an online training programme offered by the National Federation of Women's Institutes. Prior to the first meeting attended by new Trustees the current Chairman outlines the procedures for meetings and covers items such as confidentiality.

Wider network

The Durham County Federation is affiliated to the National Federation of Women's Institutes, the headquarters of which is in London.

**The Durham County Federation Of Women's
Institutes**

**Report of the Trustees
for the Year Ended 30 September 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

Within Durham County there are individual Women's Institutes who are affiliated to the County Federation who supports and encourages them in their activities.

Risk management

The major risks identified by the Trustees have been reviewed and systems established to mitigate those risks. All activities arranged are evaluated from a financial viewpoint as well as ensuring that they are within the objects of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02675573 (England and Wales)

Registered Charity number

1010819

Registered office

W I House, Barnfield Road
Spennymoor
Durham
DL16 6EB

Trustees

Miss J Adamson
Mrs T S Bickerdike
Mrs S Fox
Mrs J James
Mrs L Jerred
Mrs F Laverick
Mrs S Openshaw
Mrs D Proud
Mrs B E Snowdon
Mrs L Swift
Mrs A Dearlove
Mrs C Marley
Mrs J Jackson
Mrs A Patchett Administrator (appointed 5.4.22)

Company Secretary

Mrs A Williams-Maughan

Independent Examiner

Peter A Hodgson & Co Limited
Chartered Certified Accountants
Hett Mill Cottage
Hett
Durham
DH6 5LN

**The Durham County Federation Of Women's
Institutes**

**Report of the Trustees
for the Year Ended 30 September 2022**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25 March 2023 and signed on its behalf by:

Mrs A Williams-Maughan - Secretary

A Williams-Maughan

**Independent Examiner's Report to the Trustees of
The Durham County Federation Of Women's
Institutes**

Independent examiner's report to the trustees of The Durham County Federation Of Women's Institutes ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Peter A Hodgson FCCA
Peter A Hodgson & Co Limited
Chartered Certified Accountants
Hett Mill Cottage
Hett
Durham
DH6 5LN

25 March 2023

**The Durham County Federation Of Women's
Institutes**

**Statement of Financial Activities
for the Year Ended 30 September 2022**

	Notes	Unrestricted funds £	Restricted funds £	30.9.22 Total funds £	30.9.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,783	5,000	8,783	21,650
Charitable activities					
Fundraising events	4	36,081	-	36,081	11,053
Charitable activities		19,624	-	19,624	17,942
Investment income	3	117	-	117	65
Other income		5,390	-	5,390	2,778
Total		<u>64,995</u>	<u>5,000</u>	<u>69,995</u>	<u>53,488</u>
EXPENDITURE ON					
Charitable activities					
Fundraising events	5	22,399	-	22,399	4,966
Administration of charity		35,195	3,460	38,655	31,888
Governance costs		10,312	1,694	12,006	11,625
Total		<u>67,906</u>	<u>5,154</u>	<u>73,060</u>	<u>48,479</u>
NET INCOME/(EXPENDITURE)		(2,911)	(154)	(3,065)	5,009
RECONCILIATION OF FUNDS					
Total funds brought forward		281,389	8,843	290,232	285,223
TOTAL FUNDS CARRIED FORWARD		<u><u>278,478</u></u>	<u><u>8,689</u></u>	<u><u>287,167</u></u>	<u><u>290,232</u></u>

The notes form part of these financial statements

**The Durham County Federation Of Women's
Institutes**

**Balance Sheet
30 September 2022**

	Notes	Unrestricted funds £	Restricted funds £	30.9.22 Total funds £	30.9.21 Total funds £
FIXED ASSETS					
Tangible assets	11	193,724	6,968	200,692	206,728
Investments	12	24,000	-	24,000	24,000
		<u>217,724</u>	<u>6,968</u>	<u>224,692</u>	<u>230,728</u>
CURRENT ASSETS					
Stocks	13	2,364	-	2,364	3,456
Debtors	14	1,077	-	1,077	4,612
Cash at bank and in hand		74,950	1,721	76,671	68,163
		<u>78,391</u>	<u>1,721</u>	<u>80,112</u>	<u>76,231</u>
CREDITORS					
Amounts falling due within one year	15	(17,637)	-	(17,637)	(16,727)
		<u>60,754</u>	<u>1,721</u>	<u>62,475</u>	<u>59,504</u>
NET CURRENT ASSETS					
		<u>60,754</u>	<u>1,721</u>	<u>62,475</u>	<u>59,504</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>278,478</u>	<u>8,689</u>	<u>287,167</u>	<u>290,232</u>
NET ASSETS					
		<u>278,478</u>	<u>8,689</u>	<u>287,167</u>	<u>290,232</u>
FUNDS					
	17			278,478	281,389
Unrestricted funds				8,689	8,843
Restricted funds				<u>287,167</u>	<u>290,232</u>
TOTAL FUNDS					
				<u>287,167</u>	<u>290,232</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

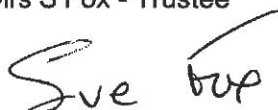
**The Durham County Federation Of Women's
Institutes**

**Balance Sheet - continued
30 September 2022**

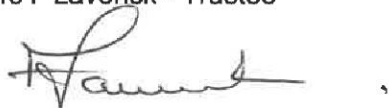
These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 March 2023 and were signed on its behalf by:

Mrs S Fox - Trustee

Handwritten signature of Mrs S Fox in black ink.

Mrs F Laverick - Trustee

Handwritten signature of Mrs F Laverick in black ink.

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements
for the Year Ended 30 September 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Improvements to property	- in accordance with the property
Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	30.9.22	30.9.21
	£	£
Donations	116	1,144
Grants	8,667	20,506
	8,783	21,650
	8,783	21,650

Grants received, included in the above, are as follows:

	30.9.22	30.9.21
	£	£
Coronavirus Job Retention Scheme	-	12,741
Spennymoor AAP Area Budget	-	6,765
Arnold Clark Community Fund	1,000	1,000
Durham County Council - Renew, Reuse, Relove	5,000	-
Omicron Hospitality and Leisure Grant	2,667	-
	8,667	20,506
	8,667	20,506

3. INVESTMENT INCOME

	30.9.22	30.9.21
	£	£
Deposit account interest	117	65
	117	65
	117	65

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

4. INCOME FROM CHARITABLE ACTIVITIES

		30.9.22	30.9.21
	Activity	£	£
Fundraising events	Fundraising events	36,081	11,053
Subscriptions	Charitable activities	17,443	15,947
Newsletters	Charitable activities	1,843	1,652
NFWI raffle	Charitable activities	338	343
		<u>55,705</u>	<u>28,995</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Fundraising events	22,399	-	22,399
Administration of charity	38,655	-	38,655
Governance costs	-	12,006	12,006
	<u>61,054</u>	<u>12,006</u>	<u>73,060</u>

6. SUPPORT COSTS

	Management £
Governance costs	<u>12,006</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.22	30.9.21
	£	£
Depreciation - owned assets	7,631	7,026
Other operating leases	663	663
	<u>8,294</u>	<u>7,689</u>

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

The trustees received expense payments totalling £1684 during the year (2021 £556)

9. STAFF COSTS

	30.9.22	30.9.21
	£	£
Wages and salaries	24,191	22,485
Other pension costs	225	194
	<u>24,416</u>	<u>22,679</u>

The average monthly number of employees during the year was as follows:

	30.9.22	30.9.21
Administrative staff	2	2
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,885	6,765	21,650
Charitable activities			
Fundraising events	11,053	-	11,053
Charitable activities	17,942	-	17,942
Investment income	65	-	65
Other income	2,778	-	2,778
Total	<u>46,723</u>	<u>6,765</u>	<u>53,488</u>
EXPENDITURE ON			
Charitable activities			
Fundraising events	4,966	-	4,966
Administration of charity	31,888	-	31,888
Governance costs	10,552	1,073	11,625
Total	<u>47,406</u>	<u>1,073</u>	<u>48,479</u>

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(683)	5,692	5,009
RECONCILIATION OF FUNDS			
Total funds brought forward	282,072	3,151	285,223
TOTAL FUNDS CARRIED FORWARD	<u>281,389</u>	<u>8,843</u>	<u>290,232</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 October 2021	131,717	111,057	45,743	10,994	299,511
Additions	-	-	-	1,595	1,595
At 30 September 2022	<u>131,717</u>	<u>111,057</u>	<u>45,743</u>	<u>12,589</u>	<u>301,106</u>
DEPRECIATION					
At 1 October 2021	17,779	36,496	31,323	7,185	92,783
Charge for year	2,634	2,221	1,442	1,334	7,631
At 30 September 2022	<u>20,413</u>	<u>38,717</u>	<u>32,765</u>	<u>8,519</u>	<u>100,414</u>
NET BOOK VALUE					
At 30 September 2022	<u>111,304</u>	<u>72,340</u>	<u>12,978</u>	<u>4,070</u>	<u>200,692</u>
At 30 September 2021	<u>113,938</u>	<u>74,561</u>	<u>14,420</u>	<u>3,809</u>	<u>206,728</u>

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

12. FIXED ASSET INVESTMENTS

		Unlisted investments £
MARKET VALUE		
At 1 October 2021 and 30 September 2022		24,000
NET BOOK VALUE		
At 30 September 2022		<u>24,000</u>
At 30 September 2021		<u>24,000</u>

There were no investment assets outside the UK.

13. STOCKS

	30.9.22	30.9.21
	£	£
Stocks	<u>2,364</u>	<u>3,456</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Prepayments	<u>1,077</u>	<u>4,612</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Social security and other taxes	222	208
Other creditors	3,199	3,896
Accruals and deferred income	14,216	12,623
	<u>17,637</u>	<u>16,727</u>

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.9.22 £	30.9.21 £
Between one and five years	663	663
	<u>663</u>	<u>663</u>

17. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	251,396	(2,911)	248,485
Designated Fund	29,993	-	29,993
	<u>281,389</u>	<u>(2,911)</u>	<u>278,478</u>
Restricted funds			
DCC - Grant Shutter	2,054	(333)	1,721
Catherine Cookson I.T. Grant	150	(150)	-
Believe Housing Grant	302	(125)	177
Spennymoor Area Budget	6,337	(1,267)	5,070
DCC - Renew, Reuse and Relove	-	1,721	1,721
	<u>8,843</u>	<u>(154)</u>	<u>8,689</u>
TOTAL FUNDS	<u>290,232</u>	<u>(3,065)</u>	<u>287,167</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,995	(67,906)	(2,911)
Restricted funds			
DCC - Grant Shutter	-	(333)	(333)
Catherine Cookson I.T. Grant	-	(150)	(150)
Believe Housing Grant	-	(125)	(125)
Spennymoor Area Budget	-	(1,267)	(1,267)
DCC - Renew, Reuse and Relove	5,000	(3,279)	1,721
	<u>5,000</u>	<u>(5,154)</u>	<u>(154)</u>
TOTAL FUNDS	<u>69,995</u>	<u>(73,060)</u>	<u>(3,065)</u>

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	252,079	(683)	251,396
Designated Fund	29,993	-	29,993
	<u>282,072</u>	<u>(683)</u>	<u>281,389</u>
Restricted funds			
DCC - Grant Shutter	2,424	(370)	2,054
Catherine Cookson I.T. Grant	300	(150)	150
Believe Housing Grant	427	(125)	302
Spennymoor Area Budget	-	6,337	6,337
	<u>3,151</u>	<u>5,692</u>	<u>8,843</u>
TOTAL FUNDS	<u><u>285,223</u></u>	<u><u>5,009</u></u>	<u><u>290,232</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,723	(47,406)	(683)
Restricted funds			
DCC - Grant Shutter	-	(370)	(370)
Catherine Cookson I.T. Grant	-	(150)	(150)
Believe Housing Grant	-	(125)	(125)
Spennymoor Area Budget	6,765	(428)	6,337
	<u>6,765</u>	<u>(1,073)</u>	<u>5,692</u>
TOTAL FUNDS	<u><u>53,488</u></u>	<u><u>(48,479)</u></u>	<u><u>5,009</u></u>

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	252,079	(3,594)	248,485
Designated Fund	29,993	-	29,993
	<u>282,072</u>	<u>(3,594)</u>	<u>278,478</u>
Restricted funds			
DCC - Grant Shutter	2,424	(703)	1,721
Catherine Cookson I.T. Grant	300	(300)	-
Believe Housing Grant	427	(250)	177
Spennymoor Area Budget	-	5,070	5,070
DCC - Renew, Reuse and Relove	-	1,721	1,721
	<u>3,151</u>	<u>5,538</u>	<u>8,689</u>
TOTAL FUNDS	<u><u>285,223</u></u>	<u><u>1,944</u></u>	<u><u>287,167</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,718	(115,312)	(3,594)
Restricted funds			
DCC - Grant Shutter	-	(703)	(703)
Catherine Cookson I.T. Grant	-	(300)	(300)
Believe Housing Grant	-	(250)	(250)
Spennymoor Area Budget	6,765	(1,695)	5,070
DCC - Renew, Reuse and Relove	5,000	(3,279)	1,721
	<u>11,765</u>	<u>(6,227)</u>	<u>5,538</u>
TOTAL FUNDS	<u><u>123,483</u></u>	<u><u>(121,539)</u></u>	<u><u>1,944</u></u>

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

19. ULTIMATE CONTROLLING PARTY

The charity is a company limited by guarantee and has no share capital, therefore there is no single controlling party. The charity is controlled by the Board of Trustees as a whole. Each member of the charitable company guarantees to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 September 2022 was 14.

20. DESIGNATED FUND

The purpose of the designated fund is to cover the costs of completion of the future property improvements undertaken at Barnfield Road, Spennymoor. The Federation has been informed that there will be ongoing problems with the floor which will require further work at some point in the future. This is not at present quantifiable, however the trustees believe that the balance of the designated funds at 30 September 2022 will be sufficient to cover any costs which may arise.

**The Durham County Federation Of Women's
Institutes**

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2022**

	30.9.22 £	30.9.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	116	1,144
Grants	8,667	20,506
	8,783	21,650
Investment income		
Deposit account interest	117	65
Charitable activities		
Subscriptions	17,443	15,947
Newsletters	1,843	1,652
NFWI raffle	338	343
Fundraising events	36,081	11,053
	55,705	28,995
Other income		
Insurance	1,676	1,649
Other income	3,714	1,129
	5,390	2,778
Total incoming resources	69,995	53,488
EXPENDITURE		
Charitable activities		
Wages	24,191	22,485
Pensions	225	194
Rates and water	237	1,061
Insurance	1,994	1,900
Light and heat	1,459	1,420
Telephone	886	992
Postage and stationery	2,034	1,527
Sundries	1,569	360
Training	10	29
Bank charges	8	175
Fundraising events	22,399	4,966
Repairs & renewals	2,763	1,745
Carried forward	57,775	36,854

This page does not form part of the statutory financial statements

**The Durham County Federation Of Women's
Institutes**

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2022**

	30.9.22 £	30.9.21 £
Charitable activities		
Brought forward	57,775	36,854
Grant disbursements renew, reuse and relieve	3,279	-
	61,054	36,854
 Support costs		
Management		
Other operating leases	663	663
Accountancy fees	3,186	3,186
Professional fees	526	750
Freehold property	2,634	2,634
Improvements to property	2,221	2,221
Fixtures and fittings	1,442	1,332
Computer equipment	1,334	839
	12,006	11,625
 Total resources expended	73,060	48,479
 Net (expenditure)/income	(3,065)	5,009

This page does not form part of the statutory financial statements

DURHAM COUNTY FEDERATION OF WOMEN'S INSTITUTES

England & Wales - Charity number 1010819

Accounts

REGISTERED COMPANY NUMBER: 02675573 (England and Wales)
REGISTERED CHARITY NUMBER: 1010819

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2021
for
The Durham County Federation Of Women's
Institutes
(A Company Limited by Guarantee)

Peter A Hodgson & Co Limited
Chartered Certified Accountants
Hett Mill Cottage
Hett
Durham
DH6 5LN

**The Durham County Federation Of Women's
Institutes**

**Contents of the Financial Statements
for the Year Ended 30 September 2021**

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Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 18
Detailed Statement of Financial Activities	19 to 20

**The Durham County Federation Of Women's
Institutes**

**Report of the Trustees
for the Year Ended 30 September 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main purposes of the Women's Institute organisation are to enable women who are interested in issues associated with rural life, including arts, crafts and sciences, to improve and develop conditions in rural life, to advance their education in citizenship, in public questions both national and international, in music, drama and other cultural subjects and in all branches of agriculture, handicrafts, home economics, health and social welfare. It seeks to give women the opportunity of working through the Women's Institute organisation, and of putting into practice those ideals for which it stands. In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging.

Significant activities

During the period a reduced programme of activities was arranged due to Covid restrictions, many activities having to take place online via Zoom ranging from Art & Craft Workshops, Quizzes and talks. Ladies who had recently become members were once again invited to WI House to meet Trustees & Staff and to encourage them to participate in events so getting the most out of their membership, these days have proved popular and are now in the programme as an annual event with members who have attended showing interest in future events.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

With limited numbers able to meet in WI House, Trustees were still able to come up with ideas to keep members connected. Outdoor events included a very successful Garden Party in a Trustees Garden and also a plant sale in the car park of WI House. Membership numbers have fallen significantly during the recent Covid pandemic, which Trustees have highlighted during meetings and future planning. We have been able to restart some events with small numbers but larger events like The Carol Service in Durham Cathedral again had to be cancelled. In March we held our Annual Meeting via Zoom but in October managed to hold our Autumn Council Meeting in a smaller venue in Newton Aycliffe. We continue to support members with technology as we know they will benefit from this going forward into 2022.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources are membership fees plus surplus on events organised throughout the year, activities arranged to date are already showing signs of being booked by members wishing to attend, though the Board are continuing to price events so as not to deter members in the current difficult financial climate. The office is staffed three days per week by Mrs Ann Williams-Maughan, Federation Secretary and Mrs June Carr, Assistant Federation Secretary. Our 300 club also continues to be popular.

**The Durham County Federation Of Women's
Institutes**

**Report of the Trustees
for the Year Ended 30 September 2021**

FINANCIAL REVIEW

Investment policy and objectives

Reserve funds are invested in Income Bonds with the National Savings and Santander, both of which the board feel is of little or low risk with a competitive rate of interest. Most of the Federation money is invested in WI House which is used for the benefit of the members who are encouraged to attend events and workshops held there.

Reserves policy

The Federation aims to maintain free reserves equivalent to 6 months staff costs and overheads.

FUTURE PLANS

The Board continues to look to future events to raise funds to support the work of the Federation. With many WIs unable to meet over the last few years our Treasurer felt it was better to help WIs get back on their feet so a big Fundraiser for WIs is on hold until they are in a better position. Committees and Trustees are still arranging events to bring in some fundraising with lunches, quizzes, demos, coffee mornings and a repeat of the successful garden party held in 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

An election is held every three years for Trustees with the next being held in Spring 2023, which the current Trustees feel should be reduced to a maximum of 12 going forward. Members are invited to nominate any member who they think would be suitable for the position, a secret ballot is then held when every WI has the right to vote for up to 12 members. The elected members nominate members to be co-opted and up to 3 each year are invited to join the board; this enables them to gain experience of the role before deciding if they wish to stand for election at a future date.

Organisational structure

The Durham County Federation of Women's Institutes is governed by a Board of Trustees which consists of a maximum of 12 members, including elected members and up to 4 co-opted members. The Board of Trustees elects its Chairman, two Vice Chairmen and Treasurer. The Board makes decisions relating to the running of the Charity and the upkeep of WI House. The day to day operation of the Federation is carried out by Mrs Ann Williams-Maughan the Federation Secretary who puts into action the wishes of the Board and refers items back where necessary.

Induction and training of new trustees

There is a Trustees Handbook which is given to all Trustees on appointment. Training Courses are available, the tutors being supplied by NFWI on request.

Prior to the first meeting attended by new Trustees the current Chairman outlines the procedures for meetings and covers items such as confidentiality.

Wider network

The Durham County Federation is affiliated to the National Federation of Women's Institutes, the headquarters of which is in London.

**The Durham County Federation Of Women's
Institutes**

**Report of the Trustees
for the Year Ended 30 September 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

Within Durham County there are individual Women's Institutes who are affiliated to the County Federation who supports and encourages them in their activities.

Risk management

The major risks identified by the Trustees have been reviewed and systems established to mitigate those risks. All activities arranged are evaluated from a financial viewpoint as well as ensuring that they are within the objects of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02675573 (England and Wales)

Registered Charity number

1010819

Registered office

W I House, Barnfield Road
Spennymoor
Durham
DL16 6EB

Trustees

Miss J Adamson
Mrs T S Bickerdike
Mrs S Fox
Mrs J James
Mrs L Jerred
Mrs F Laverick
Mrs S Openshaw
Mrs D Proud
Mrs B E Snowdon
Mrs L Swift
Mrs A Dearlove
Mrs C Marley
Mrs J Jackson (appointed 23.3.21)

Company Secretary

Mrs A Williams-Maughan

Independent Examiner

Peter A Hodgson & Co Limited
Chartered Certified Accountants
Hett Mill Cottage
Hett
Durham
DH6 5LN

**The Durham County Federation Of Women's
Institutes**

**Report of the Trustees
for the Year Ended 30 September 2021**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 4 April 2022 and signed on its behalf by:

A Williams-Maughan

Mrs A Williams-Maughan - Secretary

**Independent Examiner's Report to the Trustees of
The Durham County Federation Of Women's
Institutes**

Independent examiner's report to the trustees of The Durham County Federation Of Women's Institutes ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Peter A Hodgson FCCA
Peter A Hodgson & Co Limited
Chartered Certified Accountants
Hett Mill Cottage
Hett
Durham
DH6 5LN

4 April 2022

**The Durham County Federation Of Women's
Institutes**

**Statement of Financial Activities
for the Year Ended 30 September 2021**

	Notes	Unrestricted funds £	Restricted funds £	30.9.21 Total funds £	30.9.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	14,885	6,765	21,650	16,133
Charitable activities					
Fundraising events	4	11,053	-	11,053	21,065
Charitable activities		17,942	-	17,942	19,247
Investment income	3	65	-	65	364
Other income		2,778	-	2,778	2,189
Total		<u>46,723</u>	<u>6,765</u>	<u>53,488</u>	<u>58,998</u>
EXPENDITURE ON					
Charitable activities					
Fundraising events	5	4,966	-	4,966	14,002
Administration of charity		31,888	-	31,888	36,200
Governance costs		10,552	1,073	11,625	11,414
Total		<u>47,406</u>	<u>1,073</u>	<u>48,479</u>	<u>61,616</u>
NET INCOME/(EXPENDITURE)		<u>(683)</u>	<u>5,692</u>	<u>5,009</u>	<u>(2,618)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>282,072</u>	<u>3,151</u>	<u>285,223</u>	<u>287,841</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>281,389</u></u>	<u><u>8,843</u></u>	<u><u>290,232</u></u>	<u><u>285,223</u></u>

The notes form part of these financial statements

**The Durham County Federation Of Women's
Institutes**

**Balance Sheet
30 September 2021**

	Notes	Unrestricted funds £	Restricted funds £	30.9.21 Total funds £	30.9.20 Total funds £
FIXED ASSETS					
Tangible assets	11	198,066	8,662	206,728	207,170
Investments	12	24,000	-	24,000	24,000
		222,066	8,662	230,728	231,170
CURRENT ASSETS					
Stocks	13	3,456	-	3,456	4,201
Debtors	14	4,612	-	4,612	5,502
Cash at bank and in hand		67,982	181	68,163	66,303
		76,050	181	76,231	76,006
CREDITORS					
Amounts falling due within one year	15	(16,727)	-	(16,727)	(21,953)
		59,323	181	59,504	54,053
NET CURRENT ASSETS					
		281,389	8,843	290,232	285,223
TOTAL ASSETS LESS CURRENT LIABILITIES					
		281,389	8,843	290,232	285,223
NET ASSETS					
		281,389	8,843	290,232	285,223
FUNDS					
	17			281,389	282,072
Unrestricted funds				8,843	3,151
Restricted funds					
TOTAL FUNDS					
				290,232	285,223

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

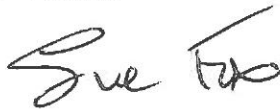
**The Durham County Federation Of Women's
Institutes**

Balance Sheet - continued
30 September 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 4 April 2022 and were signed on its behalf by:

Mrs S Fox - Trustee

A handwritten signature in black ink that reads "Sue Fox". The signature is written in a cursive style with a large initial 'S'.

Mrs F Laverick - Trustee

A handwritten signature in black ink that reads "F Laverick". The signature is written in a cursive style with a large initial 'F'.

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements
for the Year Ended 30 September 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Improvements to property	- in accordance with the property
Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	30.9.21	30.9.20
	£	£
Donations	1,144	40
Grants	20,506	16,093
	21,650	16,133
	21,650	16,133

Grants received, included in the above, are as follows:

	30.9.21	30.9.20
	£	£
Coronavirus Job Retention Scheme	12,741	6,093
Business Support Grant	-	10,000
Spennymoor AAP Area Budget	6,765	-
Arnold Clark Community Fund	1,000	-
	20,506	16,093
	20,506	16,093

3. INVESTMENT INCOME

	30.9.21	30.9.20
	£	£
Deposit account interest	65	364
	65	364
	65	364

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

4. INCOME FROM CHARITABLE ACTIVITIES

		30.9.21	30.9.20
	Activity	£	£
Fundraising events	Fundraising events	11,053	20,872
Denman	Fundraising events	-	193
Subscriptions	Charitable activities	15,947	18,426
Newsletters	Charitable activities	1,652	304
NFWI raffle	Charitable activities	343	517
		<u>28,995</u>	<u>40,312</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Fundraising events	4,966	-	4,966
Administration of charity	31,888	-	31,888
Governance costs	-	11,625	11,625
	<u>36,854</u>	<u>11,625</u>	<u>48,479</u>

6. SUPPORT COSTS

Governance costs	Management £ <u>11,625</u>
------------------	----------------------------------

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.21	30.9.20
	£	£
Depreciation - owned assets	7,026	6,574
Other operating leases	663	663
	<u>7,689</u>	<u>7,237</u>

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

The trustees received expense payments totalling £556 during the year (2020 £2372)

9. STAFF COSTS

	30.9.21	30.9.20
	£	£
Wages and salaries	22,485	24,631
Other pension costs	194	231
	22,679	24,862
	22,679	24,862

The average monthly number of employees during the year was as follows:

	30.9.21	30.9.20
Administrative staff	2	2
	2	2
	2	2

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,133	-	16,133
Charitable activities			
Fundraising events	21,065	-	21,065
Charitable activities	19,247	-	19,247
Investment income	364	-	364
Other income	2,189	-	2,189
	58,998	-	58,998
Total	58,998	-	58,998
EXPENDITURE ON			
Charitable activities			
Fundraising events	14,002	-	14,002
Administration of charity	36,200	-	36,200
Governance costs	10,780	634	11,414
	60,982	634	61,616
Total	60,982	634	61,616

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(1,984)	(634)	(2,618)
Transfers between funds	6,625	(6,625)	-
Net movement in funds	4,641	(7,259)	(2,618)
RECONCILIATION OF FUNDS			
Total funds brought forward	277,431	10,410	287,841
TOTAL FUNDS CARRIED FORWARD	<u>282,072</u>	<u>3,151</u>	<u>285,223</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 October 2020	131,717	111,057	42,096	8,057	292,927
Additions	-	-	3,647	2,937	6,584
At 30 September 2021	<u>131,717</u>	<u>111,057</u>	<u>45,743</u>	<u>10,994</u>	<u>299,511</u>
DEPRECIATION					
At 1 October 2020	15,145	34,275	29,991	6,346	85,757
Charge for year	2,634	2,221	1,332	839	7,026
At 30 September 2021	<u>17,779</u>	<u>36,496</u>	<u>31,323</u>	<u>7,185</u>	<u>92,783</u>
NET BOOK VALUE					
At 30 September 2021	<u>113,938</u>	<u>74,561</u>	<u>14,420</u>	<u>3,809</u>	<u>206,728</u>
At 30 September 2020	<u>116,572</u>	<u>76,782</u>	<u>12,105</u>	<u>1,711</u>	<u>207,170</u>

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

12. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 October 2020 and 30 September 2021	24,000
NET BOOK VALUE	
At 30 September 2021	24,000
At 30 September 2020	24,000

There were no investment assets outside the UK.

13. STOCKS

	30.9.21 £	30.9.20 £
Stocks	3,456	4,201

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.21 £	30.9.20 £
Other debtors	-	91
Prepayments	4,612	5,411
	<u>4,612</u>	<u>5,502</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.21 £	30.9.20 £
Social security and other taxes	208	-
Other creditors	3,896	3,960
Accruals and deferred income	12,623	17,993
	<u>16,727</u>	<u>21,953</u>

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.9.21 £	30.9.20 £
Between one and five years	663	663

17. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	252,079	(683)	251,396
Designated Fund	29,993	-	29,993
	<u>282,072</u>	<u>(683)</u>	<u>281,389</u>
Restricted funds			
DCC - Grant Shutter	2,424	(370)	2,054
Catherine Cookson I.T. Grant	300	(150)	150
Believe Housing Grant	427	(125)	302
Spennymoor Area Budget	-	6,337	6,337
	<u>3,151</u>	<u>5,692</u>	<u>8,843</u>
TOTAL FUNDS	<u>285,223</u>	<u>5,009</u>	<u>290,232</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,723	(47,406)	(683)
Restricted funds			
DCC - Grant Shutter	-	(370)	(370)
Catherine Cookson I.T. Grant	-	(150)	(150)
Believe Housing Grant	-	(125)	(125)
Spennymoor Area Budget	6,765	(428)	6,337
	<u>6,765</u>	<u>(1,073)</u>	<u>5,692</u>
TOTAL FUNDS	<u>53,488</u>	<u>(48,479)</u>	<u>5,009</u>

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
Unrestricted funds				
General fund	247,438	(1,984)	6,625	252,079
Designated Fund	29,993	-	-	29,993
	<u>277,431</u>	<u>(1,984)</u>	<u>6,625</u>	<u>282,072</u>
Restricted funds				
Memorial Fund - Mrs Henderson	155	-	(155)	-
Memorial Fund - Gerta Fox	500	-	(500)	-
Bursary - Pelton Fell	350	-	(350)	-
Bursary - East Stanley	500	-	(500)	-
Bursary - Willington	594	-	(594)	-
Bursary	370	-	(370)	-
DCC - Grant Shutter	2,835	(411)	-	2,424
Denman College Room Fund	4,084	-	(4,084)	-
Financial Services Authority	72	-	(72)	-
Catherine Cookson I.T. Grant	450	(150)	-	300
Believe Housing Grant	500	(73)	-	427
	<u>10,410</u>	<u>(634)</u>	<u>(6,625)</u>	<u>3,151</u>
TOTAL FUNDS	<u><u>287,841</u></u>	<u><u>(2,618)</u></u>	<u><u>-</u></u>	<u><u>285,223</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,998	(60,982)	(1,984)
Restricted funds			
DCC - Grant Shutter	-	(411)	(411)
Catherine Cookson I.T. Grant	-	(150)	(150)
Believe Housing Grant	-	(73)	(73)
	<u>-</u>	<u>(634)</u>	<u>(634)</u>
TOTAL FUNDS	<u><u>58,998</u></u>	<u><u>(61,616)</u></u>	<u><u>(2,618)</u></u>

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
General fund	247,438	(2,667)	6,625	251,396
Designated Fund	29,993	-	-	29,993
	<u>277,431</u>	<u>(2,667)</u>	<u>6,625</u>	<u>281,389</u>
Restricted funds				
Memorial Fund - Mrs Henderson	155	-	(155)	-
Memorial Fund - Gerta Fox	500	-	(500)	-
Bursary - Pelton Fell	350	-	(350)	-
Bursary - East Stanley	500	-	(500)	-
Bursary - Willington	594	-	(594)	-
Bursary	370	-	(370)	-
DCC - Grant Shutter	2,835	(781)	-	2,054
Denman College Room Fund	4,084	-	(4,084)	-
Financial Services Authority	72	-	(72)	-
Catherine Cookson I.T. Grant	450	(300)	-	150
Believe Housing Grant	500	(198)	-	302
Spennymoor Area Budget	-	6,337	-	6,337
	<u>10,410</u>	<u>5,058</u>	<u>(6,625)</u>	<u>8,843</u>
TOTAL FUNDS	<u>287,841</u>	<u>2,391</u>	<u>-</u>	<u>290,232</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,721	(108,388)	(2,667)
Restricted funds			
DCC - Grant Shutter	-	(781)	(781)
Catherine Cookson I.T. Grant	-	(300)	(300)
Believe Housing Grant	-	(198)	(198)
Spennymoor Area Budget	6,765	(428)	6,337
	<u>6,765</u>	<u>(1,707)</u>	<u>5,058</u>
TOTAL FUNDS	<u>112,486</u>	<u>(110,095)</u>	<u>2,391</u>

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

19. ULTIMATE CONTROLLING PARTY

The charity is a company limited by guarantee and has no share capital, therefore there is no single controlling party. The charity is controlled by the Board of Trustees as a whole. Each member of the charitable company guarantees to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 September 2020 was 13.

20. DESIGNATED FUND

The purpose of the designated fund is to cover the costs of completion of the future property improvements undertaken at Barnfield Road, Spennymoor. The Federation has been informed that there will be ongoing problems with the floor which will require further work at some point in the future. This is not at present quantifiable, however the trustees believe that the balance of the designated funds at 30 September 2021 will be sufficient to cover any costs which may arise.

**The Durham County Federation Of Women's
Institutes**

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2021**

	30.9.21 £	30.9.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,144	40
Grants	20,506	16,093
	21,650	16,133
Investment income		
Deposit account interest	65	364
Charitable activities		
Subscriptions	15,947	18,426
Newsletters	1,652	304
NFWI raffle	343	517
Fundraising events	11,053	20,872
Denman	-	193
	28,995	40,312
Other income		
Insurance	1,649	1,587
Other income	1,129	602
	2,778	2,189
Total incoming resources	53,488	58,998
EXPENDITURE		
Charitable activities		
Wages	22,485	24,631
Pensions	194	231
Rates and water	1,061	1,057
Insurance	1,900	1,870
Light and heat	1,420	1,166
Telephone	992	1,172
Postage and stationery	1,527	1,525
Sundries	360	524
Training	29	1,043
Cleaning	-	244
Bank charges	175	308
Carried forward	30,143	33,771

This page does not form part of the statutory financial statements

**The Durham County Federation Of Women's
Institutes**

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2021**

	30.9.21 £	30.9.20 £
Charitable activities		
Brought forward	30,143	33,771
Fundraising events	4,966	14,002
Denman	-	195
Repairs & renewals	1,745	2,234
	<hr/>	<hr/>
	36,854	50,202
 Support costs		
Management		
Other operating leases	663	663
Accountancy fees	3,186	3,540
Professional fees	750	637
Freehold property	2,634	2,634
Improvements to property	2,221	2,221
Fixtures and fittings	1,332	1,346
Computer equipment	839	373
	<hr/>	<hr/>
	11,625	11,414
 Total resources expended	<hr/>	<hr/>
	48,479	61,616
 Net income/(expenditure)	<hr/>	<hr/>
	5,009	(2,618)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

DCFWI

Events Year Ended 30th September 2021

	Nominal Code	Income	Date of Event	Total Income incl b/f & c/f	Total Expenses incl b/f & c/f	Surplus /Deficit
BOT						
	4201	Fabric Sales		56.50	-	56.50
	4202	B. Outside Catering		1,042.06	250.15	791.91
	4219	B114 London AGM 2020 c/f 2021 c/f 2022	Apr-21	-	-	0.00
	4220	B115 300 Club 2020		-	900.00	-900.00
	4222	B116 Chairmans Lunch 2020 c/f 2021	Mar-21	-	-	0.00
	4229	B124 300 Club 2021		3,000.00	900.00	2,100.00
	4230	B125 Christmas Card 2020	Dec-20	478.00	288.82	189.18
	4231	B126 Roadshow	yearlong	30.00	-	30.00
	4232	B127 Garden Party	Jul-21	1,355.17	146.19	1,208.98
	4233	B128 Auntnum Council Meeting	Oct-21	-	-	0.00
		B99 Travel Expenses		-	336.30	-336.30
		B100 Chairman's Expenses		-	60.00	-60.00
				5,961.73	2,881.46	3,080.27
AML						
	4419	A111 Walking Netbal		-	-	0.00
	4428	A120 Poetry & Plonk	Nov-20	36.00	-	36.00
	4435	A127 About a Book	Jan-21	28.00	-	28.00
	4436	A128 Yoga	Feb-21	25.00	30.00	-5.00
	4437	A129 George Formby	Feb-21	110.00	-	110.00
	4438	A130 Bayeuz	Jul-21	85.00	-	85.00
	4439	A131 Music Quiz	Sep-21	176.00	34.80	141.20
	4440	A132 Tudhoe Fun Quiz	Oct-21	-	-	0.00
	4443	A135 Photography Workshop	Oct-21	-	-	0.00
		A99 Travel Expenses		-	-	0.00
				-	-	0.00
				460.00	64.80	395.20
Membership						
	4800	O6 Group Meeting		-	-	0.00
	4801	O7 Promotional Items		-	-	0.00
	4802	Officers Training		45.00	6.30	38.70
	4803	O9 New WI Launch		-	-	0.00
	4804	O10 Other events		40.00	-	40.00
		O99 Travel Expenses		-	47.70	-47.70
				85.00	54.00	31.00
PIA						
	4300	P26 County Quiz		-	-	0.00
	4308	P 42 Family History I ff III	Dec-20	300.00	-	300.00
	4309	P43 Chris Lloyd	Jan-21	125.00	50.00	75.00
	4310	P44 World Environment Day	Jun-21	80.00	-	80.00
	4311	P45 Celebrate WI Day	Sep-21	237.00	-	237.00
		P99 Travel Expenses		-	-	0.00
				742.00	50.00	692.00
Merchandise						
	4851	M2C Diary 2021		468.10	-	468.10
	4851	M2D Diary 2022		412.50	371.25	41.25
	4852	M6 Cookbook		83.00	-	83.00
	4853	M4 Stationery		64.00	-	64.00
	4854	M10 Merchandise		1,492.63	377.65	1,114.98
		M99 Travel Expenses		-	-	0.00
				2,520.23	748.90	1,771.33

DURHAM COUNTY FEDERATION OF WOMEN'S INSTITUTES

England & Wales - Charity number 1010819

Accounts

REGISTERED COMPANY NUMBER: 02675573 (England and Wales)
REGISTERED CHARITY NUMBER: 1010819

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2020
for
The Durham County Federation Of Women's
Institutes
(A Company Limited by Guarantee)

Peter A Hodgson & Co Limited
Chartered Certified Accountants
Hett Mill Cottage
Hett
Durham
DH6 5LN

**The Durham County Federation Of Women's
Institutes**

**Contents of the Financial Statements
for the Year Ended 30 September 2020**

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Statement of Financial Activities	6
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Notes to the Financial Statements	9 to 19
Detailed Statement of Financial Activities	20 to 21

**The Durham County Federation Of Women's
Institutes**

**Report of the Trustees
for the Year Ended 30 September 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main purposes of the Women's Institute organisation are to enable women who are interested in issues associated with rural life, including arts, crafts and sciences, to improve and develop conditions in rural life, to advance their education in citizenship, in public questions both national and international, in music, drama and other cultural subjects and in all branches of agriculture, handicrafts, home economics, health and social welfare. It seeks to give women the opportunity of working through the Women's Institute organisation, and of putting into practice those ideals for which it stands. In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging.

Significant activities

During the first half of the period, until Coronavirus restrictions were imposed in March, a full programme of activities was arranged for the members of the Federation ranging from Art & Craft Workshops, Quizzes to dinners with speakers or entertainment which always prove popular.

After March, a full programme of Zoom activities was arranged, with workshops, demonstrations and speakers online. An annual meeting, virtual coffee with the chairman chats, online competitions and quizzes, a fortnightly News Bulletin and technical support for members new to technology were all included.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The support for online events, including Facebook activities in a members-only group, held during the period was good, as were campaigns to supply hospital scrubs and scrubs bags, scarves for the homeless and toiletry bags for hospital patients.

Membership was maintained and no institutes lost during this period. Our 300 club continues to be popular.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources are membership fees plus surplus on events and Zoom events organised throughout the year. The Board are continuing to price events so as not to deter members in the current difficult financial climate. Until the introduction of furlough, the office was staffed three days per week by Mrs Ann Williams-Maughan, Federation Secretary and Mrs June Carr, Assistant Federation Secretary, with help after March, coming from volunteers to maintain the operations of the federation.

Investment policy and objectives

Reserve funds are invested in Income Bonds with the National Savings and Santander, both of which the board feel is of little or low risk with a competitive rate of interest. Most of the Federation money is invested in WI House and equipment for online events, which is used for the benefit of the members.

**The Durham County Federation Of Women's
Institutes**

**Report of the Trustees
for the Year Ended 30 September 2020**

FINANCIAL REVIEW

Reserves policy

The Federation aims to maintain free reserves equivalent to 6 months staff costs and overheads.

FUTURE PLANS

The Board continues to look to future events to raise funds to support the work of the Federation as soon as lockdown restrictions due to Coronavirus are lifted.

Planning is underway for a garden party, roadshow and other fundraising events over the year. The NFWI Annual Meeting due to be held at The Royal Albert Hall in London will now be held virtually and open to WI delegates and visitors.

Continuing support will be given to WIs to help retain and increase membership which gives funds to them at a local level as well as the federation

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

An election is held every three years for Trustees with the last being held in Spring 2020. The number of trustees has been reduced to a maximum of 12. Members are invited to nominate any member who they think would be suitable for the position, a secret ballot is then held when every WI has the right to vote for up to 12 members. The elected members nominate members to be co-opted and up to 3 each year are invited to join the board; this enables them to gain experience of the role before deciding if they wish to stand for election at a future date.

Organisational structure

The Durham County Federation of Women's Institutes is governed by a Board of Trustees which consists of a maximum of 15 members, including elected members and up to three co-opted members. The Board of Trustees elects its Chairman, two Vice Chairmen and Treasurer. The Board makes decisions relating to the running of the Charity and the upkeep of WI House. Under normal circumstances the day to day operation of the Federation is carried out by Mrs Ann Williams-Maughan, the Federation Secretary and Mrs June Carr, Assistant Secretary, who put into action the wishes of the Board and refer items back where necessary. However, both staff have been on furlough for most of the period, with trustee volunteers fulfilling their roles.

Induction and training of new trustees

There is a Trustees Handbook which is given to all Trustees on appointment. Training Courses are available, the tutors being supplied by NFWI on request.

Prior to the first meeting attended by new Trustees the current Chairman outlines the procedures for meetings and covers items such as confidentiality.

Wider network

The Durham County Federation is affiliated to the National Federation of Women's Institutes, the headquarters of which is in London.

Related parties

Within Durham County there are individual Women's Institutes who are affiliated to the County Federation who supports and encourages them in their activities.

**The Durham County Federation Of Women's
Institutes**

**Report of the Trustees
for the Year Ended 30 September 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The major risks identified by the Trustees have been reviewed and systems established to mitigate those risks, including those associated with Coronavirus. All activities arranged are evaluated from a safety and financial viewpoint as well as ensuring that they are within the objects of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02675573 (England and Wales)

Registered Charity number

1010819

Registered office

W I House, Barnfield Road
Spennymoor
Durham
DL16 6EB

Trustees

Miss J Adamson
Mrs J M Alderson (resigned 17.3.20)
Mrs S Bell (resigned 17.3.20)
Mrs T S Bickerdike
Mrs A Dinning (resigned 17.3.20)
Miss S Dixon (resigned 17.3.20)
Mrs S Fox
Mrs J James
Mrs L Jerred
Mrs F Laverick
Mrs S Openshaw
Mrs D Proud
Mrs B E Snowdon
Mrs L Swift
Mrs C Thompson (resigned 17.3.20)
Mrs C Wharton (resigned 17.3.20)
Mrs J Wilkie (resigned 17.3.20)
Mrs A Dearlove (appointed 17.3.20)
Mrs C Marley (appointed 17.3.20)

Company Secretary

Mrs A Williams-Maughan

Independent Examiner

Peter A Hodgson & Co Limited
Chartered Certified Accountants
Hett Mill Cottage
Hett
Durham
DH6 5LN

**The Durham County Federation Of Women's
Institutes**

**Report of the Trustees
for the Year Ended 30 September 2020**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 March 2021 and signed on its behalf by:

Mrs A Williams-Maughan - Secretary

**Independent Examiner's Report to the Trustees of
The Durham County Federation Of Women's
Institutes**

Independent examiner's report to the trustees of The Durham County Federation Of Women's Institutes ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Peter A Hodgson FCCA

Peter A Hodgson FCCA
Peter A Hodgson & Co Limited
Chartered Certified Accountants
Hett Mill Cottage
Hett
Durham
DH6 5LN

23 March 2021

**The Durham County Federation Of Women's
Institutes**

**Statement of Financial Activities
for the Year Ended 30 September 2020**

	Notes	Unrestricted funds £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	16,133	-	16,133	2,916
Charitable activities					
Fundraising events	4	21,065	-	21,065	75,314
Charitable activities		19,247	-	19,247	23,670
Investment income	3	364	-	364	366
Other income		2,189	-	2,189	4,024
Total		<u>58,998</u>	<u>-</u>	<u>58,998</u>	<u>106,290</u>
EXPENDITURE ON					
Charitable activities					
Fundraising events	5	14,002	-	14,002	50,907
Administration of charity		36,200	-	36,200	41,038
Governance costs		10,780	634	11,414	11,200
Total		<u>60,982</u>	<u>634</u>	<u>61,616</u>	<u>103,145</u>
NET INCOME/(EXPENDITURE)		<u>(1,984)</u>	<u>(634)</u>	<u>(2,618)</u>	<u>3,145</u>
Transfers between funds	17	<u>6,625</u>	<u>(6,625)</u>	<u>-</u>	<u>-</u>
Net movement in funds		4,641	(7,259)	(2,618)	3,145
RECONCILIATION OF FUNDS					
Total funds brought forward		277,431	10,410	287,841	284,696
TOTAL FUNDS CARRIED FORWARD		<u><u>282,072</u></u>	<u><u>3,151</u></u>	<u><u>285,223</u></u>	<u><u>287,841</u></u>

The notes form part of these financial statements

**The Durham County Federation Of Women's
Institutes**

**Balance Sheet
30 September 2020**

	Notes	Unrestricted funds £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
FIXED ASSETS					
Tangible assets	11	204,019	3,151	207,170	212,212
Investments	12	24,000	-	24,000	24,000
		<u>228,019</u>	<u>3,151</u>	<u>231,170</u>	<u>236,212</u>
CURRENT ASSETS					
Stocks	13	4,201	-	4,201	4,276
Debtors	14	5,502	-	5,502	5,902
Cash at bank and in hand		66,303	-	66,303	61,592
		<u>76,006</u>	<u>-</u>	<u>76,006</u>	<u>71,770</u>
CREDITORS					
Amounts falling due within one year	15	(21,953)	-	(21,953)	(20,141)
		<u>54,053</u>	<u>-</u>	<u>54,053</u>	<u>51,629</u>
NET CURRENT ASSETS					
		<u>54,053</u>	<u>-</u>	<u>54,053</u>	<u>51,629</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>282,072</u>	<u>3,151</u>	<u>285,223</u>	<u>287,841</u>
NET ASSETS					
		<u>282,072</u>	<u>3,151</u>	<u>285,223</u>	<u>287,841</u>
FUNDS					
	17			282,072	277,431
Unrestricted funds				3,151	10,410
Restricted funds				<u>285,223</u>	<u>287,841</u>
TOTAL FUNDS					
				<u>285,223</u>	<u>287,841</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

**The Durham County Federation Of Women's
Institutes**

Balance Sheet - continued
30 September 2020

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 March 2021 and were signed on its behalf by:

Mrs S Fox - Trustee

Mrs F Laverick - Trustee

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements
for the Year Ended 30 September 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Improvements to property	- in accordance with the property
Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**The Durham County Federation Of Women's
Institutes**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	30.9.20	30.9.19
	£	£
Donations	40	116
Grants	16,093	2,800
	16,133	2,916
	16,133	2,916

Grants received, included in the above, are as follows:

	30.9.20	30.9.19
	£	£
Catherine Cookson	-	500
Believe Housing	-	500
Durham County Council	-	1,800
Coronavirus Job Retention Scheme	6,093	-
Business Support Grant	10,000	-
	16,093	2,800
	16,093	2,800

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**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

3. INVESTMENT INCOME

	30.9.20	30.9.19
	£	£
Deposit account interest	364	366
	<u>364</u>	<u>366</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	30.9.20	30.9.19
		£	£
Fundraising events	Fundraising events	20,872	75,036
Denman	Fundraising events	193	278
Subscriptions	Charitable activities	18,426	20,092
Newsletters	Charitable activities	304	3,074
NFWI raffle	Charitable activities	517	504
		<u>40,312</u>	<u>98,984</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Fundraising events	14,002	-	14,002
Administration of charity	36,200	-	36,200
Governance costs	-	11,414	11,414
	<u>50,202</u>	<u>11,414</u>	<u>61,616</u>

6. SUPPORT COSTS

	Management £
Governance costs	11,414
	<u>11,414</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.20	30.9.19
	£	£
Depreciation - owned assets	6,574	6,439
Other operating leases	663	771
	<u>7,237</u>	<u>7,210</u>

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**Notes to the Financial Statements - continued
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8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

The trustees received expense payments totalling £2372 during the year (2019 £3978)

9. STAFF COSTS

	30.9.20	30.9.19
	£	£
Wages and salaries	24,631	24,175
Other pension costs	231	192
	24,862	24,367
	24,862	24,367

The average monthly number of employees during the year was as follows:

	30.9.20	30.9.19
Administrative staff	2	2
	2	2
	2	2

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	116	2,800	2,916
Charitable activities			
Fundraising events	75,036	278	75,314
Charitable activities	23,670	-	23,670
Investment income	366	-	366
Other income	4,024	-	4,024
	103,212	3,078	106,290
Total	103,212	3,078	106,290
EXPENDITURE ON			
Charitable activities			
Fundraising events	50,804	103	50,907
Administration of charity	39,238	1,800	41,038
Governance costs	10,693	507	11,200
	100,735	2,410	103,145
Total	100,735	2,410	103,145

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**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	2,477	668	3,145
Transfers between funds	(100)	100	-
Net movement in funds	2,377	768	3,145
RECONCILIATION OF FUNDS			
Total funds brought forward	275,054	9,642	284,696
TOTAL FUNDS CARRIED FORWARD	<u>277,431</u>	<u>10,410</u>	<u>287,841</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 October 2019	131,717	111,057	42,096	6,525	291,395
Additions	-	-	-	1,532	1,532
At 30 September 2020	<u>131,717</u>	<u>111,057</u>	<u>42,096</u>	<u>8,057</u>	<u>292,927</u>
DEPRECIATION					
At 1 October 2019	12,511	32,054	28,645	5,973	79,183
Charge for year	2,634	2,221	1,346	373	6,574
At 30 September 2020	<u>15,145</u>	<u>34,275</u>	<u>29,991</u>	<u>6,346</u>	<u>85,757</u>
NET BOOK VALUE					
At 30 September 2020	<u>116,572</u>	<u>76,782</u>	<u>12,105</u>	<u>1,711</u>	<u>207,170</u>
At 30 September 2019	<u>119,206</u>	<u>79,003</u>	<u>13,451</u>	<u>552</u>	<u>212,212</u>

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**Notes to the Financial Statements - continued
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12. FIXED ASSET INVESTMENTS

		Unlisted investments £
MARKET VALUE		
At 1 October 2019 and 30 September 2020		24,000
NET BOOK VALUE		
At 30 September 2020		24,000
At 30 September 2019		24,000

There were no investment assets outside the UK.

13. STOCKS

	30.9.20	30.9.19
	£	£
Stocks	4,201	4,276

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20	30.9.19
	£	£
Other debtors	91	-
Prepayments	5,411	5,902
	<u>5,502</u>	<u>5,902</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20	30.9.19
	£	£
Social security and other taxes	-	177
Other creditors	3,960	4,219
Accruals and deferred income	17,993	15,745
	<u>21,953</u>	<u>20,141</u>

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**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.9.20	30.9.19
	£	£
Between one and five years	663	771
	<u>663</u>	<u>771</u>

17. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
Unrestricted funds				
General fund	247,438	(1,984)	6,625	252,079
Designated Fund	29,993	-	-	29,993
	<u>277,431</u>	<u>(1,984)</u>	<u>6,625</u>	<u>282,072</u>
Restricted funds				
Memorial Fund - Mrs Henderson	155	-	(155)	-
Memorial Fund - Gerta Fox	500	-	(500)	-
Bursary - Pelton Fell	350	-	(350)	-
Bursary - East Stanley	500	-	(500)	-
Bursary - Willington	594	-	(594)	-
Bursary	370	-	(370)	-
DCC - Grant Shutter	2,835	(411)	-	2,424
Denman College Room Fund	4,084	-	(4,084)	-
Financial Services Authority	72	-	(72)	-
Catherine Cookson I.T. Grant	450	(150)	-	300
Believe Housing Grant	500	(73)	-	427
	<u>10,410</u>	<u>(634)</u>	<u>(6,625)</u>	<u>3,151</u>
TOTAL FUNDS	<u>287,841</u>	<u>(2,618)</u>	<u>-</u>	<u>285,223</u>

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**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,998	(60,982)	(1,984)
Restricted funds			
DCC - Grant Shutter	-	(411)	(411)
Catherine Cookson I.T. Grant	-	(150)	(150)
Believe Housing Grant	-	(73)	(73)
	<u>-</u>	<u>(634)</u>	<u>(634)</u>
TOTAL FUNDS	<u>58,998</u>	<u>(61,616)</u>	<u>(2,618)</u>

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	Transfers between funds £	At 30.9.19 £
Unrestricted funds				
General fund	245,061	2,477	(100)	247,438
Designated Fund	29,993	-	-	29,993
	<u>275,054</u>	<u>2,477</u>	<u>(100)</u>	<u>277,431</u>
Restricted funds				
Memorial Fund - Mrs Henderson	155	-	-	155
Memorial Fund - Gerta Fox	500	-	-	500
Bursary - Pelton Fell	350	-	-	350
Bursary - East Stanley	500	-	-	500
Bursary - Willington	594	-	-	594
Bursary	370	-	-	370
DCC - Grant Shutter	3,292	(457)	-	2,835
Denman College Room Fund	3,809	175	100	4,084
Financial Services Authority	72	-	-	72
Catherine Cookson I.T. Grant	-	450	-	450
Believe Housing Grant	-	500	-	500
	<u>9,642</u>	<u>668</u>	<u>100</u>	<u>10,410</u>
TOTAL FUNDS	<u>284,696</u>	<u>3,145</u>	<u>-</u>	<u>287,841</u>

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**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,212	(100,735)	2,477
Restricted funds			
DCC - Grant Shutter	-	(457)	(457)
Denman College Room Fund	278	(103)	175
Catherine Cookson I.T. Grant	500	(50)	450
Believe Housing Grant	500	-	500
DCC - Boiler Grant	1,800	(1,800)	-
	<u>3,078</u>	<u>(2,410)</u>	<u>668</u>
TOTAL FUNDS	<u><u>106,290</u></u>	<u><u>(103,145)</u></u>	<u><u>3,145</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.18 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
Unrestricted funds				
General fund	245,061	493	6,525	252,079
Designated Fund	29,993	-	-	29,993
	<u>275,054</u>	<u>493</u>	<u>6,525</u>	<u>282,072</u>
Restricted funds				
Memorial Fund - Mrs Henderson	155	-	(155)	-
Memorial Fund - Gerta Fox	500	-	(500)	-
Bursary - Pelton Fell	350	-	(350)	-
Bursary - East Stanley	500	-	(500)	-
Bursary - Willington	594	-	(594)	-
Bursary	370	-	(370)	-
DCC - Grant Shutter	3,292	(868)	-	2,424
Denman College Room Fund	3,809	175	(3,984)	-
Financial Services Authority	72	-	(72)	-
Catherine Cookson I.T. Grant	-	300	-	300
Believe Housing Grant	-	427	-	427
	<u>9,642</u>	<u>34</u>	<u>(6,525)</u>	<u>3,151</u>
TOTAL FUNDS	<u><u>284,696</u></u>	<u><u>527</u></u>	<u><u>-</u></u>	<u><u>285,223</u></u>

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**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	162,210	(161,717)	493
Restricted funds			
DCC - Grant Shutter	-	(868)	(868)
Denman College Room Fund	278	(103)	175
Catherine Cookson I.T. Grant	500	(200)	300
Believe Housing Grant	500	(73)	427
DCC - Boiler Grant	1,800	(1,800)	-
	<u>3,078</u>	<u>(3,044)</u>	<u>34</u>
TOTAL FUNDS	<u>165,288</u>	<u>(164,761)</u>	<u>527</u>

Transfers between funds

Following the NFWI Board of Trustees announcement that Denman College is closing permanently, all restricted funds held in relation to Denman College totalling £6625 have been transferred to the unrestricted general fund.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.

19. ULTIMATE CONTROLLING PARTY

The charity is a company limited by guarantee and has no share capital, therefore there is no single controlling party. The charity is controlled by the Board of Trustees as a whole. Each member of the charitable company guarantees to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 September 2020 was 12.

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**Notes to the Financial Statements - continued
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20. DESIGNATED FUND

The purpose of the designated fund is to cover the costs of completion of the future property improvements undertaken at Barnfield Road, Spennymoor. The Federation has been informed that there will be ongoing problems with the floor which will require further work at some point in the future. This is not at present quantifiable, however the trustees believe that the balance of the designated funds at 30 September 2020 will be sufficient to cover any costs which may arise.

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**Detailed Statement of Financial Activities
for the Year Ended 30 September 2020**

	30.9.20 £	30.9.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	40	116
Grants	16,093	2,800
	16,133	2,916
Investment income		
Deposit account interest	364	366
Charitable activities		
Subscriptions	18,426	20,092
Newsletters	304	3,074
NFWI raffle	517	504
Fundraising events	20,872	75,036
Denman	193	278
	40,312	98,984
Other income		
Insurance	1,587	1,648
Other income	602	2,376
	2,189	4,024
Total incoming resources	58,998	106,290
EXPENDITURE		
Charitable activities		
Wages	24,631	24,175
Pensions	231	192
Rates and water	1,057	1,040
Insurance	1,870	1,823
Light and heat	1,166	1,712
Telephone	1,172	1,199
Postage and stationery	1,525	3,440
Sundries	524	715
Training	1,043	560
Cleaning	244	650
Carried forward	33,463	35,506

This page does not form part of the statutory financial statements

**The Durham County Federation Of Women's
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**Detailed Statement of Financial Activities
for the Year Ended 30 September 2020**

	30.9.20 £	30.9.19 £
Charitable activities		
Brought forward	33,463	35,506
Bursaries	-	644
Bank charges	308	819
Fundraising events	14,002	50,804
Denman	195	103
Repairs & renewals	2,234	4,069
	50,202	91,945
Support costs		
Management		
Other operating leases	663	771
Accountancy fees	3,540	3,540
Professional fees	637	450
Freehold property	2,634	2,634
Improvements to property	2,221	2,221
Fixtures and fittings	1,346	1,495
Computer equipment	373	89
	11,414	11,200
Total resources expended	61,616	103,145
Net (expenditure)/income	(2,618)	3,145

This page does not form part of the statutory financial statements