



West Sussex

Annual Report

1st April 2024 to 31st March 2025

FEDERATION CHAIR'S REPORT

We commenced this financial year by welcoming the builders into Queen Street and as their work progressed, we realised what a fantastic space they were creating for us. In October we were honoured to have descendants of Lady Denman to open and help us celebrate the new West Sussex Federation HQ: Denman House in Horsham. Other guests were Jeryl Stone and Melissa Green, respectively the National WI Chair and National WI Chief Executive. It was also wonderful to have the current President and Secretary of our oldest WI, Singleton and East Dean with us. Many WIs have been for a visit, something we welcome, and many more members are now using the space for coffee mornings, workshops and meetings.

In May we filled two coaches with members to go to the last in-person National Annual Meeting for 3 years at the Albert Hall. What an amazing day; excellent speakers delivering thought-provoking messages rounded off with Jerusalem; spine tingling!

In July we welcomed Charlotte Barker as our newly appointed Federation Secretary to work alongside Karen James, the federation bookkeeper; what a team they make!

Throughout the year we have helped other women's organisations in West Sussex, first by helping raise awareness of My Sister's House with bunting and post box toppers prior to them benefiting from the proceeds of the Magnolia Cup at the Goodwood Races. The £200,000 they received will be a lifeline for their work with women. This year we also held our first vigils in Horsham, Chichester and Hassocks as part of our commitment to raise awareness to end violence against women and girls. The federation and many WIs have supported Safe in Sussex during the year and especially during December. Denman House was decorated with orange flowers for the 16 days of activism against gender-based violence.

Sadly, we have seen some WIs go into suspension, but conversely, we have also welcomed new members and opened three new WIs. Most members from suspended WIs have found a new home in an alternative WI.

The Events Team continued to put on splendid occasions including our first literary lunch for years; excellent walks at our two "WI" woods at Slindon and Bramber Beeches, where we installed a new entrance gate and bench, made by members with the Help of In Her Hands, a not-for-profit organisation in Steyning who aim to help women learn carpentry skills.

We enjoyed our regular summer quizzes, a wonderful array of crafts at the South of England Autumn Show, Carols in the setting of Boxgrove Priory, and not forgetting our Annual Meeting held at the Capitol Theatre in Horsham where we were educated about the NSPCC by Georgina, Duchess of Norfolk, enthralled by Libby Drew giving us information about rewilding on the Knepp Estate and thoroughly entertained by "Diddy" David Hamilton with his account of life as a DJ.

Once again West Sussex members pulled out all the stops during March by hanging up knicker bunting to highlight the subtle causes of Ovarian cancer, well done!

As a federation we now have a wonderful new building in which to meet, our finances are sound, and we have a new staff team which is making a tremendous impact and

providing help and assistance to all our WIs.

It just remains for me to thank the staff, Board Trustees, advisers and all the officers and members of the federation for helping to make this a very successful and memorable year.

Federation Chair, Erika Brichta

MEMBERSHIP

Membership figures for 2024/2025: **3587** showing a small drop of 41 from the previous year. Many members from the previous year's suspensions were able to continue their membership in nearby WIs.

WI Suspensions 1st April 2024 – 31st March 2025:

Angmering Village, Bognor Regis Afternoon, Felpham Village, Fishbourne and Tangmere Swifts.

WI Formations 1st April 2024 – 31st March 2025

East Grinstead Bluebells (subsequently renamed East Grinstead Night Owls), Hapstead Jam Tarts and Rumboldswyke.

BOARD OF TRUSTEES

The Board of Trustees met 10 times using Zoom and face-to-face meetings. Following the closure of our Federation Annual Meeting on 21st October 2024, the federation board of trustees were elected as follows: Erika Brichta, Bridget Kearns, Ros Williams, Yvonne Price, Karen James, Rosemary Hunter, Fiona O'Leary, Deb Ruse, Pam Tedder and Jane Hazell.

The following trustees were elected as Federation Officers for 2024/2025:

Federation Chairman: Erika Brichta

Federation Treasurer: Yvonne Price

Federation Vice Chairmen: Bridget Kearns and Ros Williams

105th FEDERATION ANNUAL MEETING

The meeting was held in Horsham with Erika Brichta, Federation Chair, hosting the WSFWI 105th Annual Meeting which took place on Monday 21st October 2024, at the Capitol Theatre in Horsham.

Following a rousing rendition of Jerusalem, brilliantly accompanied on the piano by Ferring Downs member Sandra France, the business section of the meeting commenced with a special welcome to all and by introducing the Board of Trustees, Advisers, and invited guests. The Chair proposed the record of the last Federation Annual Meeting be taken as read. This was passed by the delegates. The Chair proposed the adoption of the standing orders; also passed by the delegates.

The Chair then proposed that the stewards, Charlotte Barker and Karen James, (federation staff), should act as tellers if needed. The delegates agreed the adoption of the Annual Report. Yvonne Price, Federation Treasurer presented the report for the financial year ending 31st March 2025. The adoption of the accounts was proposed and seconded. It was also proposed and agreed by the delegates that Jones Avens Ltd, Chartered Accountants, would remain as auditors for the year

2024/2025. Federation announcements and awards, including WIs celebrating special birthdays were celebrated. The 300 Club winners were announced. The West Sussex News Photography Competition winner for 2025/26, Hazel Bockh a member of Horsham Normandy WI, was congratulated for being the overall winner.

In her report Erika explained to members that the past year had been exceptionally busy, feeling like a whirlwind of activity. A significant portion of this time was dedicated to Denman House's refurbishment and keeping the federation running without a federation secretary. A highlight was the first face-to-face annual meeting, which had included an unexpected but thoroughly enjoyed dance performance on stage. A major undertaking had been the clearing of North Lodge (the federation's home since 1947) from April 2023 until 5th January 2024. This had involved open house days for selling costume wardrobe items, a garage sale, archiving WI memorabilia, and donating kitchen equipment to charities and schools. The bench from North Lodge was even moved to a local churchyard. The move was deemed the right decision due to the extensive work needed on the old building and the desire to find a more accessible location for all members. Sales days were held in November, January, and February at the new HQ in Horsham to find "good homes" for the remaining costume wardrobe items, ensuring nothing had gone into landfill. Despite the cold in the empty building, these events had provided valuable contacts. Throughout the year, various teams had been active: The Events Team had organised splendid events, including a fantastic display of crafts at the South of England Autumn Show. The Sport and Leisure Team had put on a variety of events. The Public Affairs Team had focused on raising awareness of resolutions and campaigns. In March, West Sussex members once again had participated in the "knicker bunting" initiative to raise awareness of ovarian cancer. The report concluded with heartfelt thanks to the fellow officers, federation trustees, adviser team, and staff members for their hard work and support of the federation and its members.

Dozens of WIs donated baskets to be sold. They looked fabulous, were very varied and colourful. The generosity, thought and creativity were very much appreciated.

We were delighted to feature three distinguished speakers who shared insights from their diverse fields.

Libby Drew, Director of the Knepp Wildland Foundation, captivated the audience with her presentation on the **Knepp Rewilding Project**. She discussed the transformative work being undertaken at the Knepp Estate in West Sussex, where traditional farming land has been allowed to return to a wilder state. Libby highlighted how this rewilding initiative has led to a remarkable comeback of biodiversity, including rare species, and how the lessons learned at Knepp are being used to inspire and inform nature recovery efforts across Sussex and beyond, particularly through projects like "Weald to Waves." Her talk underscored the potential for nature to bounce back when given the opportunity, offering a message of hope for environmental restoration.

Georgina, Duchess of Norfolk, spoke passionately about her extensive work with the **NSPCC (National Society for the Prevention of Cruelty to Children)**. As a patron of the NSPCC South and Mid Sussex branch, the Duchess shared her commitment to safeguarding children and preventing child abuse. Her involvement extends to various charitable endeavours, and her address shed light on the vital services the NSPCC provides, the challenges they face, and the importance of community support in protecting vulnerable children. Her dedication to this crucial cause resonated with

the audience, emphasising the impact of charitable work on societal well-being and resulted in a staggering collection for the NSPCC of £550.

Veteran broadcaster David Hamilton, affectionately known as "Diddy David Hamilton," took attendees on a nostalgic journey through his illustrious career in broadcasting. Spanning over six decades, Hamilton's career has seen him host thousands of radio and television shows, from his early days on British Forces Network to BBC Radio 1, Radio 2, and ITV, and more recently, Boom Radio. He shared anecdotes and insights from his time interviewing music legends like The Beatles and hosting iconic shows such as "Top of the Pops." His talk offered a fascinating glimpse into the evolution of radio and television, filled with personal stories, humour, and reflections on the enduring power of connection through the airwaves.

To conclude a thoroughly engaging day, the raffle was drawn, with delighted members winning some truly fabulous prizes. The proceedings then drew to a fitting close as Sandra France expertly led everyone in a rousing rendition of the National Anthem, bringing the day to a memorable end.

Federation Secretary, Charlotte Barker

TEAM REPORTS FOR THE YEAR 1 APRIL 2024 - 31 MARCH 2025

EVENTS TEAM

What a fantastic year it has been for the Events team! We have successfully orchestrated some truly memorable occasions.

The Literary Lunch at Barnham was blessed with glorious weather, allowing us to enjoy Pimms on the terrace in the sunshine before indulging in a delightful meal, and listening to author Lesley Thomson. Our ever-popular Annual Quiz nights brought much joy, laughter, and delicious refreshments to all venues. A big thank you to all the members who contributed their wonderful creations to the South of England Show. Our exceptional display of creativity and crafting generated significant interest among visitors and truly showcased the spirit of the WI. Carols at Boxgrove Priory in December was a heartwarming and well-attended event, starting the festive season for us all. International Women's Day was a resounding success, featuring three inspirational speakers and the presentation of well-deserved awards to WI members for their invaluable contributions both within and beyond our organisation.

Looking ahead to next year, we are now in the planning stages and warmly invite any members interested in joining our enthusiastic team or sharing their innovative event ideas to get in touch. Finally, heartfelt thanks go to the entire Events team – Erika Brichta, Yvonne Price, Bridget Kearnes, Rosemary Hunter, Karen James, Jan Marsden, Fiona O'Leary and Deb Ruse – for their dedication and hard work throughout the year.

Chair: Ros Williams

MEMBERSHIP & TRAINING TEAM

The Membership & Training team continues to work alongside the trustees to stay in touch and support all our WIs. The updated online WI training has now been completed by several members of the team, including trustees and adviser helpers but the team numbers have not increased. WIs experienced problems with the high

street banks, with many community or club accounts closing and WIs forced to pay bank charges. NFWI were aware and work has been ongoing to help and support them.

The WIs were reallocated Advisers following new Adviser appointments, and when any new WIs were formed. Yvonne Bee and Marita Watteau still support the team but have stepped back from having a large group of WIs, and Erika Brichta has joined us allowing the reallocation to even out the workload. We have worked with WIs and committees with their Annual Meetings and on many other occasions. Sue Carter made the decision to retire as an Adviser after her sabbatical, and we wish her well for the future.

NFWI continues to offer Advisers ad-hoc online meeting opportunities to share best practice and concerns, and to network with Advisers in other federations. Janet Melvin stepped back from the Federation MCS role, and Yvonne Bee has taken over with Fiona O'Leary as a deputy.

Yvonne Price continued as M&T Team Leader, and the team endeavours to recruit members to attend the meetings to see what we do and hopefully complete online training. Our meetings have returned predominantly face-to-face at our new Federation Office and have been fully supported by our new Federation secretary, Charlotte Barker, who as a WI President has contributed to our team. We continued to offer online access.

The team continued to use both Face to Face and Zoom for training and information sessions, and we reviewed the WI/Adviser groups on a regular basis to reflect our workload, encouraging all the Advisers to keep in touch and offer advice and support. All WIs have been visited by either an Adviser or a Board Trustee to offer support, and to answer queries and offer advice on any issues.

Online Resolution sessions were held, and member delegates were again able to represent their WIs by attending the NFWI Annual Meeting at the Royal Albert Hall in-person and online. A full day of Speakers Interviewing sessions was held successfully in September with over 60 members attending.

WIs were well supported for their Annual Meetings in February and March, and we have greatly valued the work of our trustee and bookkeeper, Karen James, in offering guidance and advice to WI treasurers, and to trustee Jane Hazell for bringing the Independent Financial Examiners together to offer updates and support them in their work with the WIs. The M&T team are always open to ideas to explore new locations for WIs and to look at different models for WI membership.

I want to thank all the team for their support and hard work throughout the year.

Team: Yvonne Bee, Erika Brichta, Chris Hodges, Jacky Barugh, Sue Midgeley, Fiona O'Leary, Marita Watteau, Yvonne Price, Jane Hazell and Karen James for their financial guidance for the team and the WIs.

Chair: Yvonne Price

PUBLIC AFFAIRS TEAM

A heartfelt thank you to our amazing **Public Affairs Team**! Your enthusiasm, ideas, and dedication are the backbone of everything we do. Our Zoom meetings—held four times a year—are full of energy, creativity, and laughter. If you have ever thought about getting involved, we would love to welcome new members to our friendly group.

1. Bramber Beeches Project

Thanks to funds donated by a former member, we purchased a lovely **planter for Denman House**, after a seat was previously installed in their memory at the WI woods at Bramber Beeches. We are currently raising funds for bird and bat boxes to be installed there.

2. Violence Against Women and Girls (VAWG) Campaign

We marked this important campaign by holding **vigils in Chichester, Hassocks, and Horsham**. Members created striking **orange flowers**, which were used in the vigils and later displayed at Denman House—a powerful symbol of solidarity. Flowers were also displayed by Hapstead Jam Tarts in Ardingly and Rusti Belles WI held a fund-raising fair.

3. International Women's Day 2025

We celebrated IWD on **Saturday, 8 March** at **Brighton Road Baptist Church**. The day featured inspiring talks from **Linda Schneider, Michael Wynn-Jones, and Kim Brinkworth**, and we shone a spotlight on **eight amazing WI members** who make a difference in their communities.

4. River Action Campaign

During the **WI Week of River Action**, members across our region got involved by **testing water quality** and submitting the results to **Earthwatch**—a real example of local action contributing to national efforts.

5. Show the Love Campaign – February 2025

This campaign sparked fantastic creativity and outreach across our groups:

- **Sullington Windmills** created a green-themed display at Denman House
- **Chichester** teamed up with Rumboldswyke WI to run a market stall
- **Chichester's Green Hub** featured **crocheted green hearts** in their display
- Members also sent **handmade cards to local MPs** to show their love for the planet

6. Ovarian Cancer Awareness – Knicker Bunting Campaign

This bold and creative campaign raised awareness in fun and meaningful ways: Storrington was yet again covered with knicker bunting and displays were up around the county raising awareness. Hassocks WI also collected **148 pairs of knickers** which were collected and donated to **Safe in Sussex** and **Days for Girls**.

Your Public Affairs Team: Jacky Barugh, Erika Brichta, Geraldine Dandridge, Maureen O'Grady, Marita Watteau

Chair: Pam Tedder

FINANCE TEAM

Following the relocation of our Federation Office and the completion of the refurbishment, the decision was made to form the WSWFI Finance Team. Previously this had not been in place formally, although discussion on financial issues was routinely discussed by officers and the trustees.

The team was formed to include all aspects of the Federation finances, and comprised the following members:

Erika Brichta – Federation Chair

Yvonne Price – Federation Treasurer

Karen James – Federation Trustee and Bookkeeper, with WI treasurer experience.

Jane Hazell – Federation Trustee, & Independent Financial Examiner, with WI treasurer experience.

The team has met on a regular basis, with an agenda to include, but not limited to: federation finances - current bank balances, income streams including subscription

payments update, saving accounts, insurance and auditing. The meetings have been in advance of each board meeting to enable the most up to date information to be given to the trustees, and this has proved to be extremely valuable.

Denman House expenditure, events income and expenditure, and any other aspect of finance.

Chair: Yvonne Price

FEDERATION HOLIDAYS

Castle Howard – November 20th to 23rd 2024

41 members of various WIs travelled by coach to Yorkshire to experience Castle Howard's magnificent and magical Alice in Wonderland themed display followed by a visit to York, one of Britain's most festive cities with its renowned Christmas Market,

Both the outward and homeward journey was broken by a stop in Stamford, where further shopping opportunities were explored!

The weather was seasonally crisp but at least the snow was only on the fields!

Organising federation holidays has shown us that most of the members who expressed interest require single rooms. As these can be in short supply in most hotels or command a high single supplement. These rooms are all fully serviced with ensuite facilities and are conveniently based close to city centres, giving access to places of interest. We will be looking into a Denman college style break.

Rosemary Hunter

SAFEGUARDING REPORT

This year marks the introduction of the Federation Safeguarding Officer role within the WSFWI. This new position underscores our commitment to creating and maintaining a safe and supportive environment for all our members.

Importance of Safeguarding

Safeguarding is of paramount importance because it:

- Protects vulnerable individuals from harm.
- Ensures that all activities are conducted in a safe and responsible manner.
- Promotes a culture of respect and dignity.
- Maintains the integrity and reputation of the WSFWI.
- Complies with legal and ethical obligations.

The Federation Safeguarding Officer will work to ensure that safeguarding policies and procedures are in place, are understood, and are followed. They will also be a point of contact for any safeguarding concerns.

In addition to safeguarding individuals, the WSFWI is committed to robust data protection practices. All personal information collected and processed in relation to safeguarding concerns, or any other aspect of our operations, will be handled in strict accordance with relevant data protection legislation, such as the General Data Protection Regulation (GDPR). This includes ensuring data is collected fairly and lawfully, used only for specified purposes, kept secure, accurate, and up-to-date, and

retained for no longer than necessary. Our commitment to data protection reinforces our dedication to maintaining trust and respecting the privacy of all our members.

Contact Information: Members can contact the Federation Safeguarding Officer by emailing federationsafeguardingofficer@wsfwi.co.uk

Deb Ruse

STRATEGY AND POLICIES UPDATE

Strategy:

West Sussex Federation of Women's Institutes has an established Strategy, aligned to that of the National Federation and reflective of the aims and objectives of our membership.

Having a clear and agreed strategy is essential for any organisation to ensure that it maintains focus and devotes all its resources and energy to doing the right things for its members.

Our strategy was reviewed and updated in 2024 and the board of trustees spent time reviewing each element of the four pillars – Bold and Inspiring, Growing and Relevant, Inclusive and, Flexible. The outcome of this review was a series of agreed objectives against which key actions have been set and owners from the Board of Trustees assigned.

Actions are reviewed at each board meeting to ensure that we are making progress towards our objectives and to ensure that all our activity is aligned to our strategic goals, and we are not distracted by non-added value activities.

Key achievements in 2024 included opening new WIs, setting up and promoting a carers fund to enable fewer mobile members to attend events and building our relationship with local organisations and media such as BBC Sussex.

We are anticipating the new Strategy that will be issued by the National Federation this year and are ready to review our strategic pillars and objectives to ensure we remain aligned.

Policy:

In the past year we undertook a comprehensive review of our internal policies to ensure continued alignment with the National Federation: evolving regulatory standards, and the values that guide our organisation. This review resulted in some updates to the policies that we have listed on our Federation Website.

We have reordered the presentation of the policies to ensure that they are easier to access for our members. Our practice is to use National Federation Policies where they are appropriate, although some we have tailored to meet our Federation needs. We have more recently issued a new Carers Fund policy which can be accessed to fund additional tickets for members with mobility challenges to attend events and a new Ticketing Policy.

Looking ahead, we will continue to monitor legal developments, National Federation policy updates and member feedback to ensure our policies remain responsive, relevant, and responsible.

Bridget Kearns, Vice Chair

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	31 March 2025		31 March 2024	
	£	£	£	£
Income				
Membership		43,607		41,397
Sales of Publications and Merchandise	3,904		6,714	
Less: Cost of sales	(293)		(4,106)	
		3,611		2,608
Investment Income				
Interest on COIF Accounts	16,100		15,875	
		16,100		15,875
Donations and legacies	25,910		1,560	
Less expended	(4,907)	21,003	(1,470)	90
Profit from Sub Committees				
AGM costs	266		30	
Art and Craft	260		451	
Bulbs and Flowers	247		340	
Combined Arts	149		215	
Carols Event	1,411		-	
Castle Howard Trip	738		-	
County Events	7,846		1,432	
Membership Support	239		(26)	
New W's	(663)		(617)	
North Lodge Management	-		2,611	
Environment & Public Affairs	-		(10)	
South of England Show	538		502	
Sport and Leisure	(41)		113	
		10,990		5,041
Running costs				
Salaries	(16,495)		(36,821)	
Bookkeeping costs	(10,128)		(4,330)	
Office Expenses (Power, phone, cleaning & sundries)	(5,467)		(10,209)	
Repairs and Maintenance	(8,913)		(5,408)	
Rates	(3,060)		(1,646)	
Printing	(8,647)		(3,837)	
Postage, stationery & advertising	(4,280)		(5,759)	
WI Advisors Expenses	(462)		(286)	
Conferences and courses	(3,274)		(500)	
Insurance	(4,282)		(3,275)	
Bank Charges	(299)		(436)	
Fraudulent transaction	-		(2,908)	
Interest on taxation	-		(64)	
Depreciation	(5,444)		(2,951)	
		(70,751)		(78,432)
300 Club Subscriptions	2,840		3,355	
Less Cost of Prizes and Expenses	(2,555)		(2,185)	
		285		1,170
Rent Received	-		4,350	
Less Expenses (Flat repairs + commission)	-		(522)	
		-		3,828
Other Income		16,942		4,734
Governance Costs				
Accountancy	(6,747)		(6,012)	
Legal and Professional	(68)		-	
Trustees Expenses	(3,705)		(3,707)	
National Council Meeting Expenses		(10,520)		(9,719)
Gain/(Loss) on Investment				
Net operating surplus / (deficit) for the year		31,267		(13,408)

Charity registration number 1036497

Company registration number 2917631 (England and Wales)

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
(LIMITED BY GUARANTEE)**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Yvonne Price Mrs E Brichta (Chairman) Mrs R Williams Mrs D Ruse Mrs F O'Leary Ms K James Ms P F Tedder Ms B J Kearns Ms J Hazell
Secretary	Mrs Y Price
Charity number	1036497
Company number	2917631
Registered office	60 Queen Street Horsham West Sussex RH13 5AD
Independent examiner	Claire Norwood BSc FCA ATII Carpenter Box Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX
Bankers	Barclays Bank plc 74/75 East Street Chichester West Sussex PO19 1HT

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
(LIMITED BY GUARANTEE)**

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THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the company's governing document, Companies Act 2006 and "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 2015)"

Objectives and activities

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

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

The NFWI seeks to give women the opportunity of working together through Women's Institute organisation in their communities, of developing their capacity and skills and of putting into practice those ideals for which the Women's Institute organisation stands.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the company should undertake.

Achievements and performance

Significant activities and achievements against objectives

Members have benefitted from workshops on a wide range of arts and crafts. Specialists and members have informed and discussed topics of both national and international concern. The members' wellbeing was encouraged with many opportunities to take part in sporting and leisure activities and music. New members are coming to the WI to learn traditional crafts and cookery.

Financial review

We have an overall surplus this year of £31,267 (2024: £(13,408) deficit, which includes £13,637 (2024: £961) relating to the release of suspended WI funds over 3 years old.

Reserves policy

It is the policy of the company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Major risks

The trustees have assessed the major risks to which the company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The company is a company limited by guarantee. The company is registered as a charity. The company is governed by the articles and memorandum of association. The schedule of company information sets out further details.

The charity is governed by a Board of Trustees of not fewer than eight and not more than fifteen members which shall meet not less than six times a year.

Trustees are appointed by the Federation Annual Meeting to hold office for a period of two years. Retiring trustees may be re-elected and new trustees may be appointed following the procedure laid down in the company's articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Yvonne Price

Mrs L D Boardman

(Resigned 15 May 2025)

Mrs E Brichta (Chairman)

Mrs R Williams

Mrs D Ruse

Mrs F O'Leary

Ms K James

Ms P F Tedder

Ms B J Kearns

Ms J Hazell

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

A County Federation is an association of Women's Institutes.

The Federation is a member of the National Federation of Women's Institutes. It is entitled to appoint Federation representatives to The National Federation and is bound by the Constitution of the National Federation.

The memorandum and articles of association grant wide powers of investment to the trustees.

Asset cover for funds

The notes to the accounts set out an analysis of the assets attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

The trustees' report was approved by the Board of Trustees.



Mrs E Brichta (Chairman)

Trustee

Date: 14 July 2025

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

I report to the trustees on my examination of the financial statements of The West Sussex County Federation of Women's Institutes (Limited By Guarantee) (the company) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements 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 the company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Claire Norwood BSc FCA ATII

Carpenter Box
Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Dated: 24/7/25

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
(LIMITED BY GUARANTEE)**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds general	Unrestricted funds designated	Restricted funds	Endowment funds	Total	Total
Notes		2025 £	2025 £	2025 £	2025 £	2025 £	2024 £
<u>Income and endowments from:</u>							
Donations and legacies	3	5,724	-	19,000	-	24,724	1,340
Charitable activities	4	79,697	-	-	-	79,697	61,790
Other ancillary trading activities	5	3,904	-	-	-	3,904	6,714
Investments	6	12,520	400	-	3,181	16,101	20,225
Other income	7	16,942	-	-	-	16,942	4,734
Total income and endowments		118,787	400	19,000	3,181	141,368	94,803
<u>Expenditure on:</u>							
Raising funds							
Ancillary trading costs	8	293	-	-	-	293	4,106
Total expenditure		293	-	-	-	293	4,106
<u>Charitable activities</u>							
Membership and county activities	9	105,951	-	3,742	-	109,693	100,697
Total charitable expenditure		105,951	-	3,742	-	109,693	100,697
Other	13	115	-	-	-	115	3,408
Total expenditure		106,359	-	3,742	-	110,101	108,211
Net incoming/(outgoing) resources before transfers		12,428	400	15,258	3,181	31,267	(13,408)
Gross transfers between funds		13,285	(13,285)	-	-	-	-
Net movement in funds		25,713	(12,885)	15,258	3,181	31,267	(13,408)
Fund balances at 1 April 2024		805,917	12,901	14,776	62,331	895,925	909,333
Fund balances at 31 March 2025		831,630	16	30,034	65,512	927,192	895,925

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Prior financial year

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	3	1,340	-	-	-	1,340
Charitable activities	4	61,790	-	-	-	61,790
Other ancillary trading activities	5	6,714	-	-	-	6,714
Investments	6	16,792	598	-	2,835	20,225
Other income	7	4,734	-	-	-	4,734
Total income and endowments		91,370	598	-	2,835	94,803
<u>Expenditure on:</u>						
Raising funds						
Ancillary trading costs	8	4,106	-	-	-	4,106
Charitable activities						
Membership and county activities	9	99,291	129	1,277	-	100,697
Total charitable expenditure		99,291	129	1,277	-	100,697
Other	13	2,908	-	-	500	3,408
Total expenditure		106,305	129	1,277	500	108,211
Net incoming/(outgoing) resources before transfers		(14,935)	469	(1,277)	2,335	(13,408)
Gross transfers between funds		(129)	129	-	-	-
Net movement in funds		(15,064)	598	(1,277)	2,335	(13,408)
Fund balances at 1 April 2023		820,981	12,303	16,053	59,996	909,333
Fund balances at 31 March 2024		805,917	12,901	14,776	62,331	895,925

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
(LIMITED BY GUARANTEE)**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

	All income funds	
	2025	2024
	£	£
Gross income	138,187	91,968
Total expenditure from income funds	110,101	107,711
Net income/(expenditure) for the year	<u>28,086</u>	<u>(15,743)</u>

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
(LIMITED BY GUARANTEE)**

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		733,339		419,827
Current assets					
Debtors	16	5,427		7,741	
Cash at bank and in hand		410,392		695,771	
		415,819		703,512	
Creditors: amounts falling due within one year	17	(221,966)		(227,414)	
Net current assets			193,853		476,098
Total assets less current liabilities			927,192		895,925
Capital funds					
<u>Endowment funds</u>					
General endowment funds		65,512		62,331	
		65,512		62,331	
Permanent endowment		-		-	
Expendable endowment		65,512		62,331	
	18		65,512		62,331
Income funds					
Restricted funds	19		30,034		14,776
<u>Unrestricted funds</u>					
Designated funds:					
Other designated funds		16		12,901	
		16		12,901	
General unrestricted funds		831,630		805,917	
			831,646		818,818
			927,192		895,925

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
(LIMITED BY GUARANTEE)**

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

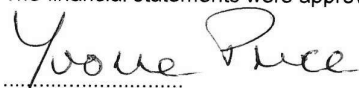
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on14/7/2025



Mrs Yvonne Price
Trustee

Company registration number 2917631

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The West Sussex County Federation of Women's Institutes (Limited By Guarantee) is a private company limited by guarantee incorporated in England and Wales. The registered office is 60 Queen Street, Horsham, West Sussex, RH13 5AD. The charity number is 1036497.

1.1 Accounting convention

The financial statements have been prepared in accordance with the company's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The company is a Public Benefit Entity as defined by FRS 102.

The company has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the company.

1.4 Income

Income is recognised when the company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are credited as income in the year in which they are receivable. Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until all conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of related expenditure as a pre-condition for its use, the grant is treated as deferred income until those restrictions are met.

Income relating to memberships, newsletters and events are recognised in the period in which it relates and in which the service or goods are provided or the event takes place. Deferred income is then released to income in the reporting period in which the performance related or other conditions that limit recognition are met.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Costs have been allocated under different headings. Costs of publications and merchandise have been allocated to raising funds to be matched against the income from sales of publications and merchandise.

Costs relating to sub committee expenses, 300 plus club expenses and bursaries and donations have been allocated to charitable activities undertaken directly.

Costs relating to accountancy, bookkeeping, trustees' travel, courses and conferences have been allocated to governance costs. All other costs have been allocated to support costs. Both governance costs and support costs are allocated to the charitable activity of the company.

Expenditure includes any VAT which cannot be fully recovered and is reported as irrecoverable VAT in the accounts. The charity deregistered from VAT in the year and therefore all costs going forward will be reported on a gross basis.

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Nil
Fixtures, fittings & equipment	20% reducing balance
Computers	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Land and buildings are shown in the accounts at 31 March 1993 value with the additions of any improvements since that date.

Depreciation on the building is not provided on the basis of immateriality.

1.7 Impairment of fixed assets

At each reporting end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.9 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Depreciation

The annual depreciation charge is sensitive to changes in the estimated useful lives and residual value of the assets. The residual values are re-assessed annually and amended where necessary.

3 Donations and legacies

	Unrestricted funds general	Restricted funds	Total Unrestricted funds general	
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts	5,724	19,000	24,724	1,340
	<u>5,724</u>	<u>19,000</u>	<u>24,724</u>	<u>1,340</u>

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
(LIMITED BY GUARANTEE)**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Membership & county activities		
Membership income	43,607	41,395
Income from Sub Committees	33,250	17,040
300 Plus Club income	2,840	3,355
	<u>79,697</u>	<u>61,790</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Sales of publications and merchandise	<u>3,904</u>	<u>6,714</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

-15-

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
(LIMITED BY GUARANTEE)**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	16,942	4,734

8 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Ancillary trading costs		
Costs of publications and merchandise	293	4,106

9 Expenditure on charitable activities

	Membership & county activities 2025 £	Membership & county activities 2024 £
Direct costs		
Subcommittee expenses	22,260	11,999
300 Plus Club expenses	6,276	3,435
	28,536	15,434
Share of support and governance costs (see note 10)		
Support	57,235	71,214
Governance	23,922	14,049
	109,693	100,697
Analysis by fund		
Unrestricted funds - general	105,951	99,291
Unrestricted funds - designated	-	129
Restricted funds	3,742	1,277
	109,693	100,697

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
(LIMITED BY GUARANTEE)**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Support costs allocated to activities

	Membership & county activities	Total
	2025	2024
	£	£
Staff costs	16,495	36,821
Depreciation	5,444	2,951
Office costs	15,966	11,036
Premises and repairs	17,378	19,416
Other	1,952	990
Governance	23,922	14,049
	<u>81,157</u>	<u>85,263</u>
	2025	2024
	£	£
Governance costs comprise:		
Bookkeeping	10,128	4,330
Accountancy	6,747	6,012
Courses and conferences	3,342	-
Trustees travelling	3,705	3,707
	<u>23,922</u>	<u>14,049</u>

The trustees consider that all support and governance costs should be allocated to the charitable activities of the charity.

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 12 of them were reimbursed a total of £3,705 for travelling expenses and Annual National Council meeting expenses (2024- 12 were reimbursed £3,707).

12 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Administration	<u>1</u>	<u>1</u>

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

12 Employees	(Continued)	
Employment costs	2025	2024
	£	£
Wages and salaries	16,200	36,730
Other pension costs	295	91
	<u>16,495</u>	<u>36,821</u>

There were no employees whose annual remuneration was more than £60,000.

13 Other	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £	Endowment funds 2024 £	Total 2024 £
Other expenditure	115	2,908	500	3,408
	<u>115</u>	<u>2,908</u>	<u>500</u>	<u>3,408</u>

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
(LIMITED BY GUARANTEE)**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Computers	Total
	£	£	£	£
Cost				
At 1 April 2024	408,024	22,143	11,692	441,859
Additions	303,541	10,903	4,512	318,956
	<u>711,565</u>	<u>33,046</u>	<u>16,204</u>	<u>760,815</u>
At 31 March 2025				
Depreciation and impairment				
At 1 April 2024	-	11,961	10,071	22,032
Depreciation charged in the year	-	4,217	1,227	5,444
	<u>-</u>	<u>16,178</u>	<u>11,298</u>	<u>27,476</u>
At 31 March 2025				
Carrying amount				
At 31 March 2025	<u>711,565</u>	<u>16,868</u>	<u>4,906</u>	<u>733,339</u>
At 31 March 2024	<u>408,024</u>	<u>10,182</u>	<u>1,621</u>	<u>419,827</u>

A new property was purchased at 60 Queen Street, Horsham for £378,717 in the year ended 31 March 2023. The property is undergoing renovation before it can be used by the charity as a headquarters and this was completed in May 2025. Improvements of £332,848 have been made up to the year ended 31 March 2025.

16 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	509	2,153
Other debtors	1,360	1,798
Prepayments and accrued income	3,558	3,790
	<u>5,427</u>	<u>7,741</u>

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
(LIMITED BY GUARANTEE)**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	150	2,365
Payments received on account	201,506	215,105
Trade creditors	-	947
Other creditors	12,179	653
Accruals and deferred income	8,131	8,344
	<u>221,966</u>	<u>227,414</u>

18 Endowment funds

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Expendable endowments				
Betty Merritt	55,086	2,944	-	58,030
"Give a Carer a Break"	7,245	237	-	7,482
	<u>62,331</u>	<u>3,181</u>	<u>-</u>	<u>65,512</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Expendable endowments				
Betty Merritt	53,026	2,560	(500)	55,086
"Give a Carer a Break"	6,970	275	-	7,245
	<u>59,996</u>	<u>2,835</u>	<u>(500)</u>	<u>62,331</u>

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
(LIMITED BY GUARANTEE)**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Bramber Beeches	63	-	-	63
Centenary fund for office equipment	284	-	-	284
Denman Maintenance Fund	1,283	-	-	1,283
Awards For All	105	-	(21)	84
£1 Denman Bursary Draw	2,297	-	-	2,297
Marketing Initiative	486	-	-	486
Midhurst WI sponsorship	2,750	-	(2,750)	-
Midhurst WI Centenary Bursary	7,508	-	(971)	6,537
Kingscote WI for lift at Queen St	-	19,000	-	19,000
	<u>14,776</u>	<u>19,000</u>	<u>(3,742)</u>	<u>30,034</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Bramber Beeches	63	-	-	63
Centenary fund for office equipment	284	-	-	284
Denman Maintenance Fund	1,283	-	-	1,283
Awards For All	132	-	(27)	105
£1 Denman Bursary Draw	2,297	-	-	2,297
Marketing Initiative	486	-	-	486
Midhurst WI sponsorship	4,000	-	(1,250)	2,750
Midhurst WI Centenary Bursary	7,508	-	-	7,508
	<u>16,053</u>	<u>-</u>	<u>(1,277)</u>	<u>14,776</u>

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

(Continued)

Bramber Beeches Fund represents a donation for the upkeep of trees at Bramber.

The Maintenance Fund represents donations received for the West Sussex Room at Denman College.

The Denman Bursary Draw comprises donations received for Denman course fees and expenses.

The Awards for All fund was established upon receipt of a grant for the purchase of computer equipment to be used for presentations, conferences and meetings.

The Centenary Grant was awarded to help promote the WI, to recruit new members and open new WIs. The Federation has attended various village and town open days to facilitate this.

The Marketing Initiative represents funding given to promote the WI.

The Midhurst WI sponsorship is to support changes to the administration of the West Sussex News.

The Midhurst Centenary Bursary is to support education.

The Kingscote WI donation is for the provision of a lift at Denman House Queen Street.

20 Unrestricted funds - designated

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
	12,901	400	-	(13,285)	16
	<u>12,901</u>	<u>400</u>	<u>-</u>	<u>(13,285)</u>	<u>16</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
	12,303	598	(129)	129	12,901
	<u>12,303</u>	<u>598</u>	<u>(129)</u>	<u>129</u>	<u>12,901</u>

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
(LIMITED BY GUARANTEE)**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:					
Tangible assets	714,339	-	19,000	-	733,339
Current assets/(liabilities)	117,291	16	11,034	65,512	193,853
	<u>831,630</u>	<u>16</u>	<u>30,034</u>	<u>65,512</u>	<u>927,192</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:					
Tangible assets	419,827	-	-	-	419,827
Current assets/(liabilities)	386,090	12,901	14,776	62,331	476,098
	<u>805,917</u>	<u>12,901</u>	<u>14,776</u>	<u>62,331</u>	<u>895,925</u>

Charity registration number 1036497

Company registration number 2917631 (England and Wales)

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
(LIMITED BY GUARANTEE)**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Yvonne Price Mrs E Brichta (Chairman) Mrs R Williams Mrs D Ruse Mrs F O'Leary Ms K James Ms P F Tedder Ms B J Kearns Ms J Hazell
Secretary	Mrs Y Price
Charity number	1036497
Company number	2917631
Registered office	60 Queen Street Horsham West Sussex RH13 5AD
Independent examiner	Claire Norwood BSc FCA ATII Carpenter Box Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX
Bankers	Barclays Bank plc 74/75 East Street Chichester West Sussex PO19 1HT

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

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THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the company's governing document, Companies Act 2006 and "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 2015)"

Objectives and activities

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

a) to advance the education of women and girls for the public benefit in all areas including, without limitation, local, national and international issues of political and social importance; music, drama and other cultural subjects; and all branches of agriculture, crafts, home economics, science, health and social welfare;

b) to promote sustainable development for the public benefit by educating people in the preservation, conservation and protection of the environment and the prudent use of natural resources; and promoting sustainable means of achieving economic growth and regeneration;

c) to advance health for the public benefit;

d) to advance citizenship for the public benefit by the promotion of civic responsibility and volunteering.

The NFWI seeks to give women the opportunity of working together through Women's Institute organisation in their communities, of developing their capacity and skills and of putting into practice those ideals for which the Women's Institute organisation stands.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the company should undertake.

Achievements and performance

Significant activities and achievements against objectives

Members have benefitted from workshops on a wide range of arts and crafts. Specialists and members have informed and discussed topics of both national and international concern. The members' wellbeing was encouraged with many opportunities to take part in sporting and leisure activities and music. New members are coming to the WI to learn traditional crafts and cookery.

Financial review

We have an overall surplus this year of £31,267 (2024: £(13,408) deficit, which includes £13,637 (2024: £961) relating to the release of suspended WI funds over 3 years old.

Reserves policy

It is the policy of the company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Major risks

The trustees have assessed the major risks to which the company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The company is a company limited by guarantee. The company is registered as a charity. The company is governed by the articles and memorandum of association. The schedule of company information sets out further details.

The charity is governed by a Board of Trustees of not fewer than eight and not more than fifteen members which shall meet not less than six times a year.

Trustees are appointed by the Federation Annual Meeting to hold office for a period of two years. Retiring trustees may be re-elected and new trustees may be appointed following the procedure laid down in the company's articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Yvonne Price

Mrs L D Boardman

(Resigned 15 May 2025)

Mrs E Brichta (Chairman)

Mrs R Williams

Mrs D Ruse

Mrs F O'Leary

Ms K James

Ms P F Tedder

Ms B J Kearns

Ms J Hazell

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

A County Federation is an association of Women's Institutes.

The Federation is a member of the National Federation of Women's Institutes. It is entitled to appoint Federation representatives to The National Federation and is bound by the Constitution of the National Federation.

The memorandum and articles of association grant wide powers of investment to the trustees.

Asset cover for funds

The notes to the accounts set out an analysis of the assets attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

The trustees' report was approved by the Board of Trustees.



Mrs E Brichta (Chairman)

Trustee

Date: 14 July 2025

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

I report to the trustees on my examination of the financial statements of The West Sussex County Federation of Women's Institutes (Limited By Guarantee) (the company) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements 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 the company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Claire Norwood BSc FCA ATII

Carpenter Box
Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Dated: 24/7/25

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
(LIMITED BY GUARANTEE)**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
Notes							
<u>Income and endowments from:</u>							
Donations and legacies	3	5,724	-	19,000	-	24,724	1,340
Charitable activities	4	79,697	-	-	-	79,697	61,790
Other ancillary trading activities	5	3,904	-	-	-	3,904	6,714
Investments	6	12,520	400	-	3,181	16,101	20,225
Other income	7	16,942	-	-	-	16,942	4,734
Total income and endowments		118,787	400	19,000	3,181	141,368	94,803
<u>Expenditure on:</u>							
Raising funds							
Ancillary trading costs	8	293	-	-	-	293	4,106
Total expenditure		293	-	-	-	293	4,106
<u>Charitable activities</u>							
Membership and county activities	9	105,951	-	3,742	-	109,693	100,697
Total charitable expenditure		105,951	-	3,742	-	109,693	100,697
Other	13	115	-	-	-	115	3,408
Total expenditure		106,359	-	3,742	-	110,101	108,211
Net incoming/(outgoing) resources before transfers		12,428	400	15,258	3,181	31,267	(13,408)
Gross transfers between funds		13,285	(13,285)	-	-	-	-
Net movement in funds		25,713	(12,885)	15,258	3,181	31,267	(13,408)
Fund balances at 1 April 2024		805,917	12,901	14,776	62,331	895,925	909,333
Fund balances at 31 March 2025		831,630	16	30,034	65,512	927,192	895,925

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Prior financial year

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	3	1,340	-	-	-	1,340
Charitable activities	4	61,790	-	-	-	61,790
Other ancillary trading activities	5	6,714	-	-	-	6,714
Investments	6	16,792	598	-	2,835	20,225
Other income	7	4,734	-	-	-	4,734
Total income and endowments		91,370	598	-	2,835	94,803
<u>Expenditure on:</u>						
Raising funds						
Ancillary trading costs	8	4,106	-	-	-	4,106
Charitable activities						
Membership and county activities	9	99,291	129	1,277	-	100,697
Total charitable expenditure		99,291	129	1,277	-	100,697
Other	13	2,908	-	-	500	3,408
Total expenditure		106,305	129	1,277	500	108,211
Net incoming/(outgoing) resources before transfers		(14,935)	469	(1,277)	2,335	(13,408)
Gross transfers between funds		(129)	129	-	-	-
Net movement in funds		(15,064)	598	(1,277)	2,335	(13,408)
Fund balances at 1 April 2023		820,981	12,303	16,053	59,996	909,333
Fund balances at 31 March 2024		805,917	12,901	14,776	62,331	895,925

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
(LIMITED BY GUARANTEE)**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

	All income funds	
	2025	2024
	£	£
Gross income	138,187	91,968
Total expenditure from income funds	110,101	107,711
Net income/(expenditure) for the year	<u>28,086</u>	<u>(15,743)</u>

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
(LIMITED BY GUARANTEE)**

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		733,339		419,827
Current assets					
Debtors	16	5,427		7,741	
Cash at bank and in hand		410,392		695,771	
		415,819		703,512	
Creditors: amounts falling due within one year	17	(221,966)		(227,414)	
Net current assets			193,853		476,098
Total assets less current liabilities			927,192		895,925
Capital funds					
<u>Endowment funds</u>					
General endowment funds		65,512		62,331	
		65,512		62,331	
Permanent endowment		-		-	
Expendable endowment		65,512		62,331	
	18		65,512		62,331
Income funds					
Restricted funds	19		30,034		14,776
<u>Unrestricted funds</u>					
Designated funds:					
Other designated funds		16		12,901	
		16		12,901	
General unrestricted funds		831,630		805,917	
			831,646		818,818
			927,192		895,925

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
(LIMITED BY GUARANTEE)**

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

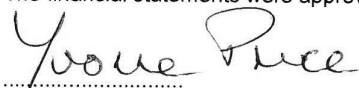
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on14/7/2025



Mrs Yvonne Price
Trustee

Company registration number 2917631

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The West Sussex County Federation of Women's Institutes (Limited By Guarantee) is a private company limited by guarantee incorporated in England and Wales. The registered office is 60 Queen Street, Horsham, West Sussex, RH13 5AD. The charity number is 1036497.

1.1 Accounting convention

The financial statements have been prepared in accordance with the company's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The company is a Public Benefit Entity as defined by FRS 102.

The company has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the company.

1.4 Income

Income is recognised when the company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are credited as income in the year in which they are receivable. Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until all conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of related expenditure as a pre-condition for its use, the grant is treated as deferred income until those restrictions are met.

Income relating to memberships, newsletters and events are recognised in the period in which it relates and in which the service or goods are provided or the event takes place. Deferred income is then released to income in the reporting period in which the performance related or other conditions that limit recognition are met.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Costs have been allocated under different headings. Costs of publications and merchandise have been allocated to raising funds to be matched against the income from sales of publications and merchandise.

Costs relating to sub committee expenses, 300 plus club expenses and bursaries and donations have been allocated to charitable activities undertaken directly.

Costs relating to accountancy, bookkeeping, trustees' travel, courses and conferences have been allocated to governance costs. All other costs have been allocated to support costs. Both governance costs and support costs are allocated to the charitable activity of the company.

Expenditure includes any VAT which cannot be fully recovered and is reported as irrecoverable VAT in the accounts. The charity deregistered from VAT in the year and therefore all costs going forward will be reported on a gross basis.

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Nil
Fixtures, fittings & equipment	20% reducing balance
Computers	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Land and buildings are shown in the accounts at 31 March 1993 value with the additions of any improvements since that date.

Depreciation on the building is not provided on the basis of immateriality.

1.7 Impairment of fixed assets

At each reporting end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.9 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Depreciation

The annual depreciation charge is sensitive to changes in the estimated useful lives and residual value of the assets. The residual values are re-assessed annually and amended where necessary.

3 Donations and legacies

	Unrestricted funds general	Restricted funds	Total Unrestricted funds general	
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts	5,724	19,000	24,724	1,340
	<u>5,724</u>	<u>19,000</u>	<u>24,724</u>	<u>1,340</u>

**THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Membership & county activities		
Membership income	43,607	41,395
Income from Sub Committees	33,250	17,040
300 Plus Club income	2,840	3,355
	<u>79,697</u>	<u>61,790</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Sales of publications and merchandise	<u>3,904</u>	<u>6,714</u>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

6	Income from investments	Unrestricted funds				Unrestricted Endowment funds				Total			
		general	designated	2025	£	general	designated	2025	£	2025	£	2024	£
	Rental income	-	-	-	-	-	-	-	-	-	-	-	-
	Interest receivable	12,520	400	3,181	16,101	4,350	598	2,835	15,875	12,442	598	2,835	15,875
		<u>12,520</u>	<u>400</u>	<u>3,181</u>	<u>16,101</u>	<u>4,350</u>	<u>598</u>	<u>2,835</u>	<u>15,875</u>	<u>16,792</u>	<u>598</u>	<u>2,835</u>	<u>20,225</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	16,942	4,734

8 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Ancillary trading costs		
Costs of publications and merchandise	293	4,106

9 Expenditure on charitable activities

	Membership & county activities 2025 £	Membership & county activities 2024 £
Direct costs		
Subcommittee expenses	22,260	11,999
300 Plus Club expenses	6,276	3,435
	28,536	15,434
Share of support and governance costs (see note 10)		
Support	57,235	71,214
Governance	23,922	14,049
	109,693	100,697
Analysis by fund		
Unrestricted funds - general	105,951	99,291
Unrestricted funds - designated	-	129
Restricted funds	3,742	1,277
	109,693	100,697

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Support costs allocated to activities

	Membership & county activities	Total
	2025	2024
	£	£
Staff costs	16,495	36,821
Depreciation	5,444	2,951
Office costs	15,966	11,036
Premises and repairs	17,378	19,416
Other	1,952	990
Governance	23,922	14,049
	<u>81,157</u>	<u>85,263</u>
	2025	2024
	£	£
Governance costs comprise:		
Bookkeeping	10,128	4,330
Accountancy	6,747	6,012
Courses and conferences	3,342	-
Trustees travelling	3,705	3,707
	<u>23,922</u>	<u>14,049</u>

The trustees consider that all support and governance costs should be allocated to the charitable activities of the charity.

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 12 of them were reimbursed a total of £3,705 for travelling expenses and Annual National Council meeting expenses (2024- 12 were reimbursed £3,707).

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Administration	<u>1</u>	<u>1</u>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

12 Employees	(Continued)	
Employment costs	2025	2024
	£	£
Wages and salaries	16,200	36,730
Other pension costs	295	91
	<u>16,495</u>	<u>36,821</u>

There were no employees whose annual remuneration was more than £60,000.

13 Other	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £	Endowment funds 2024 £	Total 2024 £
Other expenditure	115	2,908	500	3,408
	<u>115</u>	<u>2,908</u>	<u>500</u>	<u>3,408</u>

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Computers	Total
	£	£	£	£
Cost				
At 1 April 2024	408,024	22,143	11,692	441,859
Additions	303,541	10,903	4,512	318,956
	<u>711,565</u>	<u>33,046</u>	<u>16,204</u>	<u>760,815</u>
At 31 March 2025				
Depreciation and impairment				
At 1 April 2024	-	11,961	10,071	22,032
Depreciation charged in the year	-	4,217	1,227	5,444
	<u>-</u>	<u>16,178</u>	<u>11,298</u>	<u>27,476</u>
At 31 March 2025				
Carrying amount				
At 31 March 2025	<u>711,565</u>	<u>16,868</u>	<u>4,906</u>	<u>733,339</u>
At 31 March 2024	<u>408,024</u>	<u>10,182</u>	<u>1,621</u>	<u>419,827</u>

A new property was purchased at 60 Queen Street, Horsham for £378,717 in the year ended 31 March 2023. The property is undergoing renovation before it can be used by the charity as a headquarters and this was completed in May 2025. Improvements of £332,848 have been made up to the year ended 31 March 2025.

16 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	509	2,153
Other debtors	1,360	1,798
Prepayments and accrued income	3,558	3,790
	<u>5,427</u>	<u>7,741</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	150	2,365
Payments received on account	201,506	215,105
Trade creditors	-	947
Other creditors	12,179	653
Accruals and deferred income	8,131	8,344
	<u>221,966</u>	<u>227,414</u>

18 Endowment funds

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Expendable endowments				
Betty Merritt	55,086	2,944	-	58,030
"Give a Carer a Break"	7,245	237	-	7,482
	<u>62,331</u>	<u>3,181</u>	<u>-</u>	<u>65,512</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Expendable endowments				
Betty Merritt	53,026	2,560	(500)	55,086
"Give a Carer a Break"	6,970	275	-	7,245
	<u>59,996</u>	<u>2,835</u>	<u>(500)</u>	<u>62,331</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Bramber Beeches	63	-	-	63
Centenary fund for office equipment	284	-	-	284
Denman Maintenance Fund	1,283	-	-	1,283
Awards For All	105	-	(21)	84
£1 Denman Bursary Draw	2,297	-	-	2,297
Marketing Initiative	486	-	-	486
Midhurst WI sponsorship	2,750	-	(2,750)	-
Midhurst WI Centenary Bursary	7,508	-	(971)	6,537
Kingscote WI for lift at Queen St	-	19,000	-	19,000
	<u>14,776</u>	<u>19,000</u>	<u>(3,742)</u>	<u>30,034</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Bramber Beeches	63	-	-	63
Centenary fund for office equipment	284	-	-	284
Denman Maintenance Fund	1,283	-	-	1,283
Awards For All	132	-	(27)	105
£1 Denman Bursary Draw	2,297	-	-	2,297
Marketing Initiative	486	-	-	486
Midhurst WI sponsorship	4,000	-	(1,250)	2,750
Midhurst WI Centenary Bursary	7,508	-	-	7,508
	<u>16,053</u>	<u>-</u>	<u>(1,277)</u>	<u>14,776</u>

THE WEST SUSSEX COUNTY FEDERATION OF WOMEN'S INSTITUTES (LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

(Continued)

Bramber Beeches Fund represents a donation for the upkeep of trees at Bramber.

The Maintenance Fund represents donations received for the West Sussex Room at Denman College.

The Denman Bursary Draw comprises donations received for Denman course fees and expenses.

The Awards for All fund was established upon receipt of a grant for the purchase of computer equipment to be used for presentations, conferences and meetings.

The Centenary Grant was awarded to help promote the WI, to recruit new members and open new WIs. The Federation has attended various village and town open days to facilitate this.

The Marketing Initiative represents funding given to promote the WI.

The Midhurst WI sponsorship is to support changes to the administration of the West Sussex News.

The Midhurst Centenary Bursary is to support education.

The Kingscote WI donation is for the provision of a lift at Denman House Queen Street.

20 Unrestricted funds - designated

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
	12,901	400	-	(13,285)	16
	<u>12,901</u>	<u>400</u>	<u>-</u>	<u>(13,285)</u>	<u>16</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
	12,303	598	(129)	129	12,901
	<u>12,303</u>	<u>598</u>	<u>(129)</u>	<u>129</u>	<u>12,901</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:					
Tangible assets	714,339	-	19,000	-	733,339
Current assets/(liabilities)	117,291	16	11,034	65,512	193,853
	<u>831,630</u>	<u>16</u>	<u>30,034</u>	<u>65,512</u>	<u>927,192</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:					
Tangible assets	419,827	-	-	-	419,827
Current assets/(liabilities)	386,090	12,901	14,776	62,331	476,098
	<u>805,917</u>	<u>12,901</u>	<u>14,776</u>	<u>62,331</u>	<u>895,925</u>