

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

England & Wales · Charity number 1041714

Details

Status Registered

Legal form Charitable company

Company number [02722759](#)

Registered 1994-11-16

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

Contact

Address Dfwi Ltd
County House
18 Crown Street West
Poundbury
Dorset
DT1 3DW

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Website www.theWI.org.uk/dorset

Activities

Objects: 2. THE MAIN PURPOSES OF THE WOMEN'S INSTITUTE ORGANISATION ARE:(A) TO ADVANCE THE EDUCATION OF WOMEN AND GIRLS FOR THE PUBLIC BENEFIT IN ALL AREAS INCLUDING (WITHOUT LIMITATION):I. LOCAL, NATIONAL AND INTERNATIONAL ISSUES OF POLITICAL AND SOCIAL IMPORTANCE;II. MUSIC, DRAMA AND OTHER CULTURAL SUBJECTS; ANDIII. ALL BRANCHES OF AGRICULTURE, CRAFTS, HOME ECONOMICS, SCIENCE, HEALTH AND SOCIAL WELFARE;(B) TO PROMOTE SUSTAINABLE DEVELOPMENT FOR THE PUBLIC BENEFIT BY:I. EDUCATING PEOPLE IN THE PRESERVATION, CONSERVATION AND PROTECTION OF THE ENVIRONMENT AND THE PRUDENT USE OF NATURAL RESOURCES; ANDII. PROMOTING SUSTAINABLE MEANS OF ACHIEVING ECONOMIC GROWTH AND REGENERATION;(C) TO ADVANCE HEALTH FOR THE PUBLIC BENEFIT; AND3(D) TO ADVANCE CITIZENSHIP FOR THE PUBLIC BENEFIT BY THE PROMOTION OF CIVIC RESPONSIBILITY AND VOLUNTEERING.3. IN ARTICLE 2 "SUSTAINABLE DEVELOPMENT" MEANS DEVELOPMENT WHICH MEETS THE NEEDS OF THE PRESENT GENERATION WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR NEEDS.4. THE WOMEN'S INSTITUTE ORGANISATION SEEKS TO GIVE WOMEN THE OPPORTUNITY OF WORKING TOGETHER THROUGH THE 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.OBJECTS OF THE INDIVIDUAL FEDERATION5. THE OBJECTS OF THE FEDERATION ARE TO FURTHER THE PURPOSES OF THE WOMEN'S INSTITUTE MOVEMENT IN DORSET AND ELSEWHERE.

Activities: Organise a diverse range of educational and events throughout each year. Attend a variety of shows and events in Dorset to raise awareness of the work the Women's Institutes do and to work on increasing membership. Work on active campaigns for better living for people and the environment.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, Education/training
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** THE COUNTY OF DORSET - IN PRACTISE
- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£131,250	£126,192	-	-
2024-05-31	£101,483	£79,698	-	-
2023-05-31	£127,191	£114,145	-	-
2022-05-31	£69,328	£61,826	-	-
2021-05-31	£44,550	£37,773	-	-

Trustees

Name	Role	Appointed
HEATHER KATHLEEN TRENCHARD		2024-10-17
JANET KAYE WATSON		2020-10-22
JENNIFER ANN PRESTON		2014-10-21
LERI AYRE		2022-10-27
LYNNE ELIZABETH AVERY		2024-10-17
MARGARET EDITH BUNCH		2020-10-22
SHEHNAZ ANNABELLA JACKSON		2024-10-17
Shelley Jeffries		2025-06-16
YVONNE JOYCE MARSH		2020-10-22

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

England & Wales - Charity number 1041714

Accounts

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

**FINANCIAL STATEMENTS AND REPORT
FOR THE YEAR ENDED 31 MAY 2025**

**Charity Number: 1041714
Company Number: 2722759**

**ELLIOT AND CO LLP
Chartered Accountants, Registered Auditors and Tax Advisers
7 King Street
Weymouth
Dorset
DT4 7BJ**

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

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DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

REFERENCE AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MAY 2025

Charity name	Dorset Federation of Women's Institutes Limited (Dorset Federation of WIs (DFWI Ltd))
Charity registration number	1041714
Company registration number	2722759
Registered Office	County House 18 Crown Street West Poundbury Dorchester Dorset DT1 3DW
Officers	
Federation Chairman	Mrs Yvonne Marsh
Treasurer	Mrs Leri Ayre
Vice Chairmen	Mrs Margaret Bunch Mrs Jan Watson
Federation Secretary/Company Secretary	Mrs Diane Towndrow
Members of the Board of Trustees	Mrs Lynne Avery Mrs Shehnaz Jackson (elected October 2024) Mrs Mary Morris Mrs Jenny Preston Mrs Liz Smith (elected October 2024) Mrs Heather Trenchard
Independent examiner	Mr J A Elliot FCA Elliot and Co LLP 7 King Street Weymouth Dorset, DT4 7BJ
Bankers	Bank of Scotland 6 South Street Dorchester, Dorset, DT1 1AZ

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MAY 2025

The Board of Trustees presents its report and the accounts for the Federation for the year ended 31 May 2025 which are also prepared to meet the requirements for a director's report and accountants for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014.

In preparing this annual report the Trustees confirm that due regard has been paid to the public benefit guidance published by the Charity Commission.

Objectives of the Federation

The objectives of the Federation are to further the purpose of the Women's Institute Movement in Dorset and elsewhere; to offer opportunities for women to enjoy friendship, learn new skills, to widen their horizons together, to influence local, national and international affairs for the public benefit.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Federation's aims, objectives and in planning future activities.

Financial Review

The Federation has this year achieved a net surplus of £7,781 (2024 surplus £18,515).

Total unrestricted funds at 31 May 2025 were £485,635. The Trustees are confident that sufficient funds are held to enable the Federation to continue in operation for the foreseeable future.

Structure, governance and management

The Federation was incorporated on 12 June 1992 as a company limited by guarantee (number 2722759) and is registered as a charity with the Charity Commission (number 1041714). Its memorandum and articles of association govern affairs of the Federation. The liability of the members, in the event of the Federation being wound up, is limited to a sum not exceeding £1.

Members of the Board of Trustees are the directors of the charitable company and its trustees for the purposes of charity law and are elected in accordance with the Federation articles of association.

The Board of Trustees is responsible for the management of the business and the exercise of all powers of the Federation. It consists of not less than eight and not more than fifteen persons elected bi annually either by nomination by a Committee Member or a Dorset Women's Institute and election at an annual meeting, or by co-option by the Board of Trustees (up to a maximum of one-third of the number of elected Board Members). Induction and training is provided as required.

The honorary officers of the Federation are the Chair, Treasurer, and between one and three Vice-Chairs, elected by the Board of Trustees from among their number to hold office until the next annual meeting. The officers of the Federation are ex-officio members of all sub-committees.

The Federation Secretary is appointed by the Board of Trustees, who determines remuneration and term of office, but is not a member of the Board.

The Federation is a member of the National Federation of Women's Institutes of England, Wales, Jersey, Guernsey and the Isle of Man.

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

Chair's Report

The members of the Board met eleven times during the year.

Yvonne Marsh remained as Federation Chair, Marilyn Holehouse remained as Treasurer until October 2024 when Leri Ayre was elected. Margaret Bunch remained as Vice-Chairman and Chairman of the Events Team. Jan Watson remained as Vice Chairman in 2023 and Resolution Co-ordinator and Safeguarding Officer. During the year two new members were co-opted onto the Board Shehnaz Jackson and Liz Smith who remained as Chairman of Membership and Support Team.

Ten Board of Trustees members were elected to office in October 2024. The Board consisted of the four Officers, Shehnaz Jackson as Assistant Treasurer, Mary Morris Climate Change Ambassador, Heather Trenchard, Web Editor, Lynne Avery Press and Publicity, Jenny Preston Denman Ambassador. Liz Smith, Chair of Membership and Support. Key Volunteers are Elaine Knight, member of the Events Team and Major Fundraising Co-ordinator (Camp Bestival), Isabella van Millingen, WI Member, Editor of Dorset WI News, Marilyn Holehouse as Federation Archivist.

During the year Yvonne Marsh and Leri Ayer represented the Federation at the NFWI Annual Council Meeting in October 2024. Jan Watson Resolution Co-ordinator attended the NFWI Resolution shortlisting meeting. Both meetings were again held via Zoom. Other Trustees attended various NFWI meetings via Zoom as appropriate to their role. The Annual Meeting of the Federation was held in October 2024. The speakers were Jan McNeil and Christian Orner.

Two members of staff continued in their roles, Diane Towndrow, Federation Secretary and Company Secretary and Sara Wood, Financial Manager. In August 2024 Hannah Bingham joined as an Administrative Assistant and left in November 2024. She was replaced in March 2025 by Jacky Adams in this role.

At the 31 May 2025 there were 2,877 members in 72 WIs in Dorset, a small increase from the previous year. During the year two new WI's were opened and four WIs were suspended. The membership figures again reflected the age profile of the county

The Membership and Support Team continued to support the Dorset membership in the running of WIs in the county, giving invaluable support to individual Wis and running officer's training sessions and resolution information sessions.

The Events Team was able to increase the number and variety of events organised during the year, including one holiday, bringing in much appreciated income.

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

The Federation did run their popular WI tea Tent at Camp Bestival, and it was a great success which brought in much appreciated income.

The Board of Trustees and staff will continue working towards safeguarding our finances in 2024-25 led by our Treasurer and Finance Manager. The Board will continue to support WIs by delivering a varied programme of learning opportunities, information on current campaigns and social events. The use of the facilities of our Poundbury premises has reduced some costs where the fees for hiring halls are necessary. The Microsoft Office 365 facility has been taken up by many Federation volunteers and WIs, making for safer method of communication via email. Our new Federation Website went live in May 2024 and is continually being updated.

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

Approved by the Board of Trustees on 12th July 2025

and signed on its behalf by:

Yvonne Marsh

Yvonne Marsh, Chairman - Dorset Federation of Women's Institutes

A handwritten signature in black ink that reads "Y. Marsh". The signature is written in a cursive style with a large, stylized initial 'Y'.

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

I report on the accounts of the company for the year ended 31 May 2025 which are set out on pages 10 and 19.

Respective responsibilities of the trustees and examiner

The Trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items for disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, not matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - To keep accounting records in accordance with section 286 of the Companies Act 2006: and
 - To prepare accounts which accords with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

Have not been met: or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr J A Elliot FCA

Partner
Elliot and CO LLP

7 King Street
Weymouth
Dorset
DT4 7BJ

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MAY 2025

	Notes	2025			2024		
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
<i>Subscriptions, donations and other income</i>							
Membership fees		38,756		38,756	37,341	-	37,341
Institute insurance receipts		2,266		2,266	2,416	-	2,416
Donations and gifts		0		0	190	-	190
Suspended WIs		-	202	202	-	3,402	3,402
<i>Income from Charitable Activities</i>							
Council meetings and subcommittees		14,997		14,997	6,211	-	6,211
Events and courses		61,451		61,451	38,937	-	38,937
Fundraising activities	2	5,289		5,289	5,432	-	5,432
<i>Investment income</i>							
Interest on UK bank deposits		8,289		8,289	7,554	-	7,554
TOTAL INCOME		<u>131,048</u>	<u>202</u>	<u>131,250</u>	<u>98,081</u>	<u>3,402</u>	<u>101,483</u>
EXPENDITURE							
Cost of raising funds	2	4,211		4,211	4,055	-	4,055
Institute insurance		1,269		1,269	1,295	-	1,295
<i>Cost of charitable activities</i>							
Council meetings and subcommittees		19,791		19,791	8,455	-	8,455
Events and courses		46,300		46,300	18,650	-	18,650
County house expenses	3	5,600		5,600	5,460	-	5,460
Management and administration	4	49,021		49,021	41,783	-	41,783
TOTAL EXPENDITURE		<u>126,192</u>		<u>126,192</u>	<u>79,698</u>		<u>79,698</u>
NET INCOME FOR THE YEAR		4,856	202	5,058	18,383	3,402	21,785
Transfers between funds		2,925	(2,925)	-	132	(132)	-
NET MOVEMENT IN FUNDS		<u>7,781</u>	<u>(2,723)</u>	<u>5,058</u>	<u>18,515</u>	<u>3,270</u>	<u>21,785</u>

RECONCILIATION OF FUNDS

Total fund brought forward		477,854	7,185	485,039	459,339	3,915	463,254
Net movement in funds		<u>7,781</u>	<u>(2,723)</u>	<u>5,058</u>	<u>18,515</u>	<u>3,270</u>	<u>21,785</u>
TOTAL FUNDS CARRIED FORWARD	13	<u>485,635</u>	<u>4,462</u>	<u>490,097</u>	<u>477,854</u>	<u>7,185</u>	<u>485,039</u>

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

BALANCE SHEET AS AT 31 MAY 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible assets	6		257,223		258,651
CURRENT ASSETS					
Stocks	7	1,272		1,272	
Debtors	8	44,029		28,295	
Cash at bank and in hand		<u>226,354</u>		<u>219,027</u>	
		271,655		248,594	
CURRENT LIABILITIES					
Creditors and accruals	9	<u>(38,781)</u>		<u>(22,206)</u>	
			<u>232,874</u>		<u>226,388</u>
NET ASSETS	10		<u>490,097</u>		<u>485,039</u>
FUNDS					
Unrestricted income funds			485,039		477,854
Restricted income funds			<u>5,058</u>		<u>7,185</u>
TOTAL FUNDS	11		<u>490,097</u>		<u>485,039</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102.

For the financial year 31/05/2025 the company was entitled to exemption from audit under section 477 of the Companies act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Board of Trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386. Thus preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Approved by Yvonne Marsh, Dorset Federation Chairman

Company number: 02722759

Y. Marsh

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MAY 2025

Statement of compliance

The financial statements of the company for the year ended 31 May 2025 have been prepared in accordance with the provisions of FRS 102 and the Companies Act 2006.

Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS 102 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Cash flow statement

The Company has availed of the exemption in FRS 102 Section 7 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Income

All income is recognised when the Federation has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount receivable can be measured reliably.

Subscriptions, donations and member's insurance receipts for when received by the Federation.

The Federation receives the benefit of work carried out by volunteers, the value of which is not included in the accounts.

Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered.

Rentals payable under operating leases are charged to the statement of financial activities as they are incurred.

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MAY 2025

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost of valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Freehold Buildings	2% straight line
Fixtures, fittings and equipment	15% reducing balance
Computer and IT equipment	25% straight line

The carrying values of tangible assets are review annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower cost and net realisable value. Stocks are determined on a first-in, first out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises of actual or estimated selling price (net of discounts) less all further costs to completion or to be incurred in marketing and selling.

Debtors and creditors

Debtors and creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Debtors and creditors are stated with no interest rate and receivable or payable within one year are recorded at transaction price.

Funds

Unrestricted income funds are general funds which can be used in accordance with the charitable objects of the Federation at the discretion of the Board of Trustees.

Designated funds are unrestricted funds that are set aside at the Board's discretion for particular purposes. Restricted income funds are subject to restrictions on their expenditure having been received for a specific restricted project or purpose.

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

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

1. Statutory information

Dorset Federation of Women's Institutes Limited is a company limited by guarantee, domiciled in England and Wales, registration number 2722759. The registered office is County House, 58 Icen Way, Dorchester, Dorset, DT1 1EW.

2. Fundraising activities

	2025			2024		
	Income	Expenditure	Surplus	Income	Expenditure	Surplus
NWFI sales	230	840	(610)	261	251	10
DFWI publications	51	39	12	11	22	(11)
County News Letters	4,075	3,332	743	4,060	3,352	708
Other fundraising activities	<u>933</u>	<u>0</u>	<u>933</u>	<u>1,100</u>	<u>430</u>	<u>670</u>
	<u>5,289</u>	<u>4,211</u>	<u>1,078</u>	<u>5,432</u>	<u>4,055</u>	<u>1,377</u>

3. County House expenses

	2025	2024
Insurance	1,315	1,286
Heat and light	1,150	781
Repairs and maintenance	453	1,003
Sundries	<u>2,682</u>	<u>2,390</u>
	<u>5,600</u>	<u>5,460</u>

4. Management and administration

	2025	2024
Salaries and national insurance	34,039	26,534
Board and FO travel	3,551	2,552
WIA training and visits	503	183
Bursaries	-	-
Postage	(55)	299
Telephone and computer costs	1,031	847
Printing and stationery	950	768
Equipment Leasing	2,827	1,973
Equipment maintenance	-	30
Accountancy	1,286	1,479
New WI Administration	(32)	294
Legal fees	-	-
Miscellaneous admin expenses	1,994	856
Non Reclaimable VAT	-	-

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

Depreciation	2,047	2,088
Sales Promotion	880	3,880
	49,021	41,783

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

5. Information regarding employees and trustees

	2025	2024
	£	£
Wages and salaries	<u>34,039</u>	<u>26,534</u>

The Federation employed three (2024 – two) part-time staff. No employee received emoluments of more than £60,000.

No member of the Board of Trustees received any remuneration, but were reimbursed travel and other out of pocket expenses incurred on behalf of the Federation.

6. Tangible fixed assets

	Leasehold Property	Computer equipment	Furniture and Equipment	Total
	£	£	£	£
Cost				
At 1 June 2024	259,966	9,431	16,339	285,736
Addition		619		619
At 31 May 2025	259,966	10,050	16,339	286,355
Depreciation				
At June 2024	6,240	8,289	12,556	27,085
Charge for the year	1,040	440	567	2,047
At 31 May 2025	7,280	8,729	13,123	29,132
Net book value				
At 31 May 2025	252,686	1,321	3,216	257,223
At 31 May 2024	253,726	1,142	3,783	258,651

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

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

7. Stocks

	2025	2024
	£	£
Finished goods and goods for resale:		
DWFI publications	165	165
NFWI publications	607	607
Office Stationery	<u>500</u>	<u>500</u>
	<u>1,272</u>	<u>1,272</u>

8. Debtors

	2025	2024
	£	£
Inter-fund loans		
General income funds	3,759	791
Suspended WIs	202	-
Per capita	3,543	3,682
Other debtors	6,406	4,057
VAT	2,035	2,520
Prepayments	<u>28,084</u>	<u>17,245</u>
	<u>44,029</u>	<u>28,295</u>

Inter-fund loans are interest-free and with no date for repayment.

9. Creditors: amounts falling due within one year

	2025	2024
	£	£
Inter-fund loans	-	-
General income funds	6,670	3,682
Suspended WIs	313	294
Per Capita	483	440
Denman	38	56
Creditors and receipts in advance	31,563	17,734
Taxes and social security	(286)	-
Accruals and receipts in advance	-	-
	<u>38,781</u>	<u>22,206</u>

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

Inter-fund loans are interest-free and with no date for repayment.

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

10. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	257,223		257,223
Current assets	264,120	7,535	271,655
Current liabilities	<u>(38,781)</u>		<u>(38,781)</u>
	<u>482,562</u>	<u>7,535</u>	<u>490,097</u>

11. Movements in funds

	At 1 June 2024 £	Income £	Expenditure £	Transfers £	At 31 May 2025 £
Unrestricted funds					
General income funds	464,372	4,856	-	4,002	473,230
Designated headquarter fund	-	-	-	-	
Designated per Capita fund	13,482	-	-	(1,077)	12,405
	<u>477,854</u>	<u>4,856</u>	=	<u>2,925</u>	<u>485,635</u>
Restricted Funds					
National Federation subscriptions	-	-	-	-	
Suspended WIs	6,421	202	-	(2,925)	3,698
Denman Educational	764	-	-	-	764
ACWW	-	-	-	-	
	<u>7,185</u>	<u>202</u>		<u>(2,925)</u>	<u>4,462</u>

Purposes of unrestricted funds:

The **designate headquarter fund** has been designated by the Board to cover headquarter expenses.

The **per Capita fund** has been designated by the Board to cover expenses re AGM attendance.

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

11. Movements in funds

Purposes of restricted funds:

The **National Federation subscriptions** fund represents affiliation fees collected from individual WIs and paid over to the National Federation.

Suspended WI funds are received on the suspension of individual WIs and held by the Dorset Federation until the WI is revived or for three years, after which funds are transferred to the County Federation.

The **Denman Room** fund represents funds received, restricted by the donors and by the terms of appeal, for the specific purpose of furnishing and maintaining the Dorset Room at Denman College. Transfers have been made to unrestricted funds to reimburse Denman Room payments made out of general funds.

ACWW donations are collected the individual WIs and paid over to the Associated Country Women of the World. Affiliation fees are paid out of restricted funds.

The Board of Trustees considers that the Federation holds sufficient resources to enable each fund to be applied in accordance with any restrictions.

12. Related parties and control

There were no related party transactions in either year.

The Federation is constituted as a charitable company limited by guarantee and with no share capital. Control of the company is therefore vested in the Board of Trustees.

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

England & Wales - Charity number 1041714

Accounts

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MAY 2023

The Board of Trustees presents its report and the accounts of the Federation for the year ended 31 May 2023 which is also prepared to meet the requirements of a director's report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014.

In preparing this annual report the Trustees confirm that due regard has been paid to the public benefit guidance published by the Charity Commission.

Objectives of the Federation

The objectives of the Federation are to further the purpose of the Women's Institute Movement in Dorset and elsewhere; to offer opportunities for women to enjoy friendship, learn new skills, to widen their horizons and to influence local, national and international affairs for the public benefit.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Federation's aims and objectives and in planning future activities.

Financial Review

The Federation has this year achieved a surplus of £16,481 (2022 surplus £7814).

Total unrestricted funds at 31st May 2023 were £459,339. The Trustees are confident that sufficient funds are held to enable the Federation to continue in operation for the foreseeable future.

Structure, Governance and Management

The Federation was incorporated on 12 June 1992 as a company limited by guarantee (number 2722759) and is registered as a charity with the Charity Commission (number 1041714). Its Memorandum and Articles of Association govern the affairs of the Federation. The liability of the members, in the event of the Federation being wound up, is limited to a sum not exceeding £1.

Members of the Board of Trustees are the directors of the charitable company and its trustees for the purposes of charity law and are elected in accordance with the Federation Articles of Association.

The Board of Trustees is responsible for the management of the business and the exercise of all powers of the Federation. It consists of not less than eight and not more than fifteen persons elected biannually either by nomination by a committee member or a Dorset Women's Institute and election at an annual meeting, or by co-option by the Board of Trustees (up to a maximum of one third of the number of the elected Board Members). Induction and training are provided as required.

The honorary officers of the Federation are the Chairman, Treasurer and between one and three Vice-Chairman, elected by the Board of Trustees from among their number to hold office until the next annual meeting. The officers of the Federation are ex-officio members of all sub-committees.

The Federation Secretary is appointed by the Board of Trustees, who determines remuneration and term of office, but is not a member of the Board.

The Federation is a member of the National Federation of Women's Institutes of England, Wales, Jersey Guernsey and the Isle of Man.

Chairman's Report

The Board met eleven times during the year.

Jenny Preston remained as Federation Chairman, Marilyn Holehouse remained as Federation Treasurer and is also Denman Ambassador and Federation Archivist. Margaret Bunch remained as Vice-Chairman and Chairman of the Events Team. Yvonne Marsh remained as Vice-Chairman and Chairman of the Membership and Support Team. Two new Trustees, Mary Morris and Heather

Trenchard were co-opted on to the Board in July 2022. Esme Isaacs resigned as a Trustee in October 2022 and is now deceased.

Seven Board of Trustee members were elected in to office in October 2022. The Board consisted of the four officers with Kath Burt, Assistant Treasurer and Jan Watson, Resolutions Co-ordinator. Jan Watson was appointed Safeguarding Officer in March 2023. Mary Morris, co-opted Trustee, was appointed Climate Change Ambassador and Heather Trenchard, co-opted Trustee, was appointed Web Editor for the Board assisted by Leri Ayre, Trustee and Jane Doughty, WI member. Other Federation roles were held by Elaine Knight, member of the Events Team and Major Fundraising Co-ordinator (Camp Bestival), Isabell van Millingen, WI member, Editor of Dorset WI News and Kim Cowling and Vanessa Dawson, Digital Co-ordinators and Trainers assisted by Helen Hitchens all of whom are WI members.

During the year Jenny Preston and Marilyn Holehouse represented the Federation at the NFWI National Council in October 2022. Jan Watson attended the NFWI Resolution shortlisting meeting. Both of these meetings were again held via Zoom. Other Trustees attended various NFWI meetings via Zoom as appropriate to their role. The Annual Meeting of the Federation was held in October 2022. The speakers were Tish Collins, Chief Executive Director of Associated Country Women of the World and Pip Stewart, author and adventurer.

The staff continued in their roles, Diane Towndrow, Federation Secretary and Company Secretary and Sara Wood, Finance Manager.

At 31st May 2023 there were 3056 members in 77WIs in Dorset, an increase of 151 over the previous year. During the year two WIs were suspended. The membership figures again reflected the age profile of the county.

The Membership and Support Team continued to support the Dorset membership in the running of WIs in the county giving invaluable support to individual WIs and running officers' training sessions and resolution information sessions. Leri Ayre completed her training as a WI Adviser in May 2023.

The Events Team were able to increase the number and variety of events organised during the year, including two holidays, bringing in much appreciated income.

Refreshments were provided following services in Sherborne Abbey to celebrate the Platinum Jubilee of Queen Elizabeth II and the coronation of King Charles III thus forging a partnership with Dorset County Council for future events.

The Federation did not run their popular WI Tea Tent at Camp Bestival for the third year running. Although the festival went ahead the financial arrangements posed too great a risk.

The Board of Trustees and Staff will continue working towards safeguarding our finances in 2023-24 led by our Treasurer and Finance Manager. The Board will continue to support WIs by delivering a varied programme of learning opportunities, information on current campaigns and social events. The use of the facilities of our Poundbury premises has reduced some costs where the fees for hiring halls are necessary. The Microsoft Office 365 facility has been taken up by many Federation volunteers and WIs making for a safer method of communication via email. Our Federation Facebook page and website are under review at present.

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

Approved by the Board of Trustees on _____ and signed on its behalf by

Jenny Preston, Chairman, Dorset Federation of Women's Institutes

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

England & Wales - Charity number 1041714

Accounts

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

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**FINANCIAL STATEMENTS AND REPORT
FOR THE YEAR ENDED 31 MAY 2022**

**Charity Number: 1041714
Company Number: 02722759**

**ELLIOT AND CO LLP
Chartered Accountants and Tax Advisers
7 King Street
Weymouth
Dorset
DT4 7BJ**

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

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REFERENCE AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MAY 2022

Charity name
Institutes

Dorset Federation of Women's

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

Limited (Dorset Federation of WIs (DFWI Ltd)

Charity registration number 1041714

Company registration number 02722759

Registered Office County House
18 Crown Street West
Poundbury
Dorset
DT1 3DW

Officers

Federation Chair

Mrs Jenny Preston

Treasurer

Mrs Marilyn Holehouse

Vice Chairmen

Mrs Linda Barber (resigned 21

October 2021)

Mrs Margaret Bunch

Mrs Yvonne Marsh

Federation Secretary/Company Secretary Mrs Diane Towndrow

Members of the Board of Trustees

Mrs Leri Ayre

Mrs Carol Brown (resigned 21

October 2021)

Miss Kath Burt

Mrs Esme Isaacs

Mrs Jan Watson

Independent examiner

Mr J A Elliot FCA

Elliot and Co LLP

7 King Street

Weymouth

Dorset, DT4 7BJ

Bankers

Bank of Scotland

6 South Street

Dorchester, Dorset, DT1 1AZ

**REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MAY
2022**

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

The Board of Trustees presents its report and the accounts of the Federation for the year ended 31 May 2022 which is also prepared to meet the requirements of a director's report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014.

In preparing this annual report the Trustees confirm that due regard has been paid to the public benefit guidance published by the Charity Commission.

Objectives of the Federation

The objectives of the Federation are to further the purpose of the Women's Institute Movement in Dorset and elsewhere; to offer opportunities for women to enjoy friendship, learn new skills, to widen their horizons and to influence local, national and international affairs for the public benefit.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Federation's aims and objectives and in planning future activities.

Financial Review

The Federation has this year achieved a surplus of £7814 (2021 surplus £4973)

Total unrestricted funds at 31st May 2022 were £442,237. The Trustees are confident that sufficient funds are held to enable the Federation to continue in operation for the foreseeable future.

Structure, governance and management

The Federation was incorporated on 12 June 1992 as a company limited by guarantee (number 02722759) and is registered as a charity with the Charity Commission (number 1041714). Its Memorandum and Articles of Association govern the affairs of the Federation. The liability of the members, in the event of the Federation being wound up, is limited to a sum not exceeding £1.

Members of the Board of Trustees are the directors of the charitable company and its trustees for the purposes of charity law, and are elected in accordance with the Federation Articles of Association.

The Board of Trustees is responsible for the management of the business and the exercise of all powers of the Federation. It consists of not less than eight and not more than fifteen persons elected biannually either by nomination by a Committee Member or a Dorset Women's Institute and election at an annual meeting, or by co-option by the Board of Trustees (up to a maximum of one-third

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

of the number of elected Board Members). Induction and training is provided as required.

The honorary officers of the Federation are the Chairman, Treasurer, and between one and three Vice-Chairmen, elected by the Board of Trustees from among their number to hold office until the next annual meeting. The officers of the Federation are ex-officio members of all sub-committees.

The Federation Secretary is appointed by the Board of Trustees, who determines remuneration and term of office, but is not a member of the Board.

The Federation is a member of the National Federation of Women's Institutes of England, Wales, Jersey, Guernsey and the Isle of Man.

Chairman's Report

The Board met eleven times during the year initially via Zoom as a result of restrictions owing to Covid 19. Later in the year some face-to-face meetings resumed.

Jenny Preston remained as Federation Chairman. Marilyn Holehouse was elected Treasurer in October 2021 and is also Denman Ambassador and Federation Archivist. Kath Burt stepped down as Treasurer in October 2021 and remains on the Board as Assistant Treasurer. Margaret Bunch was elected Vice-Chairman in October 2021 and is also Chairman of the Events Team. Yvonne Marsh was elected Vice-Chairman in October 2021 and is also Chairman of the Membership and Support Team. Linda Barber resigned as Trustee and Vice-Chairman in October 2021.

Eight Board of Trustee members were elected into office in October 2021. The Board consisted of the four officers with Leri Ayre, Public Affairs Co-ordinator, Kath Burt, Assistant Treasurer, Esme Isaacs, ACWW Representative and Jan Watson, Resolutions Co-ordinator. Carol Brown resigned from the Board in October 2021. Other Federation roles were held by Elaine Knight, member of The Events Team and Major Fund Raising Co-ordinator (Camp Bestival), Isabell van Millingen, WI member, Editor of Dorset WI News, Jane Doughty, WI member Web Editor for the Board and Kim Cowling and Vanessa Dawson, Digital co-ordinators and Trainers,

During the year Jenny Preston and Kath Burt represented the Dorset Federation at the NFWI National Council in October 2021. Jan Watson attended the shortlisting of the NFWI Resolutions. Both of these meetings were held via Zoom for the second year running. In May 2022 Jenny Preston and Yvonne Marsh attended an ACWW meeting outlining the revitalised regime. The Annual Meeting of the Federation was held in October 2021 and was a return to the Lighthouse, Poole. The speakers were Dr Annie Grey and Amanda Owen, also known as the 'Yorkshire Shepherdess'.

The staff continued in their positions, Diane Towndrow, Federation Secretary and Company Secretary and Sara Wood, Finance Manager. Diane Towndrow resumed

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

her contracted hours during the year following some reduction of working practices during the pandemic.

At 31st May 2022 there were 2905 members in 79WIs in Dorset. During the year two WIs were suspended, Charlton Down and Shaftesbury Evening. There were two enlargements, Amberwood Highcliffe and Highcliffe, now known as Amberwood Highcliffe and Gulliver and Lilliput, now known as Lilliput. One new WI was formed, Chickerell Moonfleet. The idea of a Virtual WI was trialled towards the end of 2021, however, lack of support led to the launch being postponed for the time being. Membership was higher than the previous year and again reflected the age profile of the county.

The Membership and Support Team continued to support the Dorset membership in the running of WIs in the county and are now able to resume visits to the individual WIs as appropriate.

The Events Team were able to recommence some face-to-face events during the year. This was much appreciated and supported by members generally although some planned events did not go ahead owing to lack of support. Craft sessions held in our office in Poundbury continued to be popular and well supported.

The Federation did not run their popular WI Tea Tent at Camp Bestival for the second year running. Although the festival went ahead it was considered too great a risk for our volunteers as there were still some Covid restrictions in place.

The Board of Trustees and staff will continue working towards minimizing the impact of the pandemic on our finances in 2022 - 2023 led by our Treasurer and Finance Manager. The Board will continue to support WIs by delivering a varied programme of learning opportunities, information on current campaigns and social events. The use of the facilities of our Poundbury premises has reduced costs where the fees for hiring halls are necessary. The Microsoft Office 365 facility has been taken up by most Federation volunteers and many WIs making for a safer method of communication via email. Our Facebook page continues to thrive owing to its management by Kim Cowling and the Comms Team.

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

Approved by the Board of Trustees on
behalf by:

and signed on its

Jenny Preston, Chairman, Dorset Federation of Women's Institutes

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

I report on the accounts of the company for the year ended 31 May 2022 which are set out on pages 10 and 19.

Respective responsibilities of the trustees and examiner

The Trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items for disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. Which gives me reasonable cause to believe that in any material respect the requirements

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

- To keep accounting records in accordance with section 286 of the Companies Act 2006: and
- To prepare accounts which accords with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

Have not been met: or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr J A Elliot FCA
Partner
Elliot and CO LLP

12th August 2022
7 King Street
Weymouth
Dorset
DT4 7BJ

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2022

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

	Notes	2022			2021		
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Subscriptions, donations and other income							
Membership fees		35,204		35,204	29,646		29,646
Institute insurance receipts		1,926		1,926	1,763		1,763
Donations and gifts		186		186	253		253
Suspended WIs		-	2,929	2,929	-	2,988	2,988
ACWW		-			-		
<i>Income from Charitable Activities</i>							
Council meetings and subcommittees		6,258		6,258	-		-
Events and courses		16,721		16,721	980		980
Fundraising activities	2	5,949		5,949	1,349		1,349
<i>Investment income</i>							
DCC Covid Grant		-		-	7,500		7,500
Investment Income							
Interest on UK bank deposits		155		155	71		71
TOTAL INCOME		<u>66,399</u>	<u>2,929</u>	<u>69,328</u>	<u>41,562</u>	<u>2,988</u>	<u>44,550</u>
EXPENDITURE							
<i>Cost of raising funds</i>	2	2,915		2,915	3,499		3,499
Institute insurance		1,464		1,464	1,453		1,453
ACWW affiliation fee and donation		69		69	69		69
Denman fund				-		77	77
<i>Cost of charitable activities</i>							
Council meetings and subcommittees		8,260		8,260	-		-
Events and courses		12,773		12,773	169		169
County house expenses	3	4,315		4,315	3,434		3,434
Management and administration	4	<u>32,030</u>		<u>32,030</u>	<u>29,072</u>		<u>29,072</u>
TOTAL EXPENDITURE		<u>61,826</u>	-	<u>61,826</u>	<u>37,696</u>	<u>77</u>	<u>37,773</u>
NET INCOME FOR THE YEAR		4,573	2,929	7,502	3,866	2,911	6,777
Transfers between funds		<u>3,241</u>	<u>(3,241)</u>	-	<u>1,107</u>	<u>(1,107)</u>	-
NET MOVEMENT IN FUNDS		<u>7,814</u>	<u>(312)</u>	<u>7,502</u>	<u>4,973</u>	<u>1,804</u>	<u>6,777</u>
RECONCILIATION OF FUNDS							
Total fund brought forward		434,423	7,567	441,990	429,450	5,763	435,213
Net movement in funds		<u>7,814</u>	<u>(312)</u>	<u>7,502</u>	<u>4,973</u>	<u>1,804</u>	<u>6,777</u>
TOTAL FUNDS CARRIED FORWARD	11	<u>442,237</u>	<u>7,255</u>	<u>449,492</u>	<u>434,423</u>	<u>7,567</u>	<u>441,990</u>

BALANCE SHEET

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

AS AT 31 MAY 2022

	Note s	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible assets	6		261,279		263,593
CURRENT ASSETS					
Stocks	7	1,272		1,272	
Debtors	8	24,126		13,005	
Cash at bank and in hand		<u>189,564</u>		<u>190,681</u>	
		214,962		204,958	
CURRENT LIABILITIES					
Creditors and accruals	9	<u>(26,749)</u>		<u>(26,561)</u>	
			<u>188,213</u>		<u>178,397</u>
NET ASSETS	10		<u>449,492</u>		<u>441,990</u>
FUNDS					
Unrestricted income funds			442,237		434,423
Restricted income funds			<u>7,255</u>		<u>7,567</u>
TOTAL FUNDS	11		<u>449,492</u>		<u>441,990</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102.

For the financial year ended 31 May 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and section 144(2) of the Charities Act 2011 (the 2011 Act). The Board of Trustees have had an independent examination undertaken on their behalf by Elliot and Co LLP.

The Board of Trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386. Thus preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Approved by Jenny Preston, Dorset Federation Chairman

Company number: 02722759

ACCOUNTING POLICIES

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

FOR THE YEAR ENDED 31 MAY 2022

Statement of compliance

The financial statements of the company for the year ended 31 May 2022 have been prepared in accordance with the provisions of FRS 102 and the Companies Act 2006.

Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS 102 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Cash flow statement

The Company has availed of the exemption in FRS 102 Section 7 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Income

All income is recognised when the Federation has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount receivable can be measured reliably.

Subscriptions, donations and member's insurance receipts when received by the Federation.

The Federation receives the benefit of work carried out by volunteers, the value of which is not included in the accounts.

Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered.

Rentals payable under operating leases are charged to the statement of financial activities as they are incurred.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost of valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Freehold Buildings	2% straight line
Fixtures, fittings and equipment	15% reducing
balance	
Computer and IT equipment	25% straight line

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

The carrying values of tangible assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

ACCOUNTING POLICIES **FOR THE YEAR ENDED 31 MAY 2022**

Stocks

Stocks are valued at the lower cost and net realisable value. Stocks are determined on a first-in, first out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises of actual or estimated selling price (net of discounts) less all further costs to completion or to be incurred in marketing and selling.

Debtors and creditors

Debtors and creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Debtors and creditors are stated with no interest rate and receivable or payable within one year are recorded at transaction price.

Funds

Unrestricted income funds are general funds which can be used in accordance with the charitable objects of the Federation at the discretion of the Board of Trustees.

Designated funds are unrestricted funds that are set aside at the Board's discretion for particular purposes. Restricted income funds are subject to restrictions on their expenditure having been received for a specific restricted project or purpose.

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

1. Statutory information

Dorset Federation of Women's Institutes Limited is a company limited by guarantee, domiciled in England and Wales, registration number 02722759. The registered office is County House, 18 Crown Street West, Poundbury, Dorchester, Dorset, DT1 3DW.

2. Fundraising activities

	2022			2021		
	Income	Expenditure	Surplus	Income	Expenditure	Surplus
NWFI sales	306	114	192	33	(70)	(37)
DFWI publications	-	-	-	11	-	11
County letters	4,527	2,162	2,365	-	(2,152)	(2,152)
100 club	-	-	-	-	(340)	(340)
Other fundraising activities	<u>1,116</u>	<u>639</u>	477	<u>1,305</u>	<u>(937)</u>	368
	5,949	2,915	3034	1,349	3,499	(2150)

3. County House expenses

	2022	2021
Insurance	1,037	899
Water	-	-
-	-	-
Heat and light	651	-
315	-	-
Repairs and maintenance	485	653
Sundries	<u>2,142</u>	<u>1,567</u>
	4,315	3,434

4. Management and administration

	2022	2021
Salaries and national insurance	21,365	-
18,871	-	-
Redundancy	-	-
2,233	-	-
Board and FO travel	1,227	231
WIA training and visits	287	-
- Bursaries	-	-
-	-	-
Postage	784	-
(39)	-	-

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

Telephone and computer costs	855	
1,011		
Printing and stationery	463	
219		
Equipment Leasing	2,002	1,824
Equipment maintenance	33	128
Accountancy	880	710
New WI Administration	189	
-		
Legal fees	-	-
Miscellaneous admin expenses	670	
496		
Non Claimable Vat	961	
1,008		
Depreciation	<u>2,314</u>	
<u>2,380</u>		
	<u>32,030</u>	<u>29,072</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

5. Information regarding employees and trustees

	2022	2021
	£	
	£	
Wages and salaries	<u>21,365</u>	
<u>18,871</u>		

The Federation employed two (2021 - three) part-time staff. No employee received emoluments of more than £60,000.

No member of the Board of Trustees received any remuneration, but are reimbursed travel and other out of pocket expenses incurred on behalf of the Federation.

6. Tangible fixed assets

	Leasehold Property	Computer Equipment	Furniture Equipment	Total
	£	£	£	£
Cost at 1 June 2021	259,966	7,636		16,339
283,941				
At 31 May 2022	<u>259,966</u>	<u>7,636</u>		<u>16,339</u>
283,941				
Depreciation at June 2021	3,120	7,167		10,061
20,348				
Charge for the year	<u>1,040</u>	<u>232</u>		<u>1,042</u>
<u>2,314</u>				

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

At 31 May 2022	<u>4,160</u>	<u>7,399</u>	<u>11,103</u>
	<u>22,662</u>		
Net book value			
At 31 May 2022	<u>255,806</u>	<u>237</u>	<u>5,236</u>
	<u>261,279</u>		
At 31 May 2021	<u>256,846</u>	<u>469</u>	<u>6,278</u>
			<u>263,593</u>

7. Stocks

	2022 £		2021 £
Finished goods and goods for resale:			
DWFI publications	165		165
NFWI publications	607	607	
Office Stationery	<u>500</u>		<u>500</u>
	<u>1,272</u>		<u>1,272</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

8. Debtors

	2022 £		2021 £
Inter-fund loans			
General income funds	4		-
Suspended WIs	-		411
Per capita	666		2,203
Other debtors	13,299		7,072
VAT			-
739			
Prepayments	<u>10,157</u>		<u>2,580</u>
	<u>24,126</u>		<u>13,005</u>

Inter-fund loans are interest-free and with no day for repayment.

9. Creditors: amounts falling due within one year

	2022 £		2021 £
Inter-fund loans			-
-			
General income funds	666		2,614
Suspended WIs		3	-
Denman	1		-

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

Other Creditors	21,878	
23,812		
Taxes and social security	85	(14)
Accruals and receipts in advance	<u>4,116</u>	<u>149</u>
	<u>26,749</u>	<u>26,561</u>

Inter-fund loans are interest-free and with no day for repayment.

10. Analysis of net assets between funds

funds	Unrestricted funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	261,279		261,279
Current assets	207,707	7,255	214,962
Current liabilities	<u>(26,749)</u>	<u>-</u>	<u>(26,749)</u>
	<u>442,237</u>	<u>7,255</u>	<u>449,492</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

11. Movements in funds

	At 1 June 2021	Income	Expenditure	Transfers	At 31 May 2022
	£	£	£	£	£
Unrestricted funds					
General income funds	421,211	4,573	-	2,564	428,348
Designated headquarter fund	-			-	
Designated per Capita fund	13,212			677	13,889
Total unrestricted funds	<u>434,423</u>	<u>4,573</u>	=	<u>3,241</u>	<u>442,237</u>
		<u>3</u>			<u>37</u>
Restricted Funds					
National Federation subscriptions	-				

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

Suspended WIs	6,803	2,929		(3,241)	6,491
Denman Educational	764	-			764
ACWW					
	7,567	2,929	-	(3,241)	7,255

Purposes of unrestricted funds:

The **designate headquarter fund** has been designated by the Board to cover headquarter expenses.

The **per Capita fund** has been designated by the Board to cover expenses re AGM attendance.

Purposes of restricted funds:

The **National Federation subscriptions** fund represents affiliation fees collected from individual WIs and paid over to the National Federation.

Suspended WI funds are received on the suspension of individual WIs and held by the Dorset Federation until the WI is revived or for three years, after which funds are transferred to the County Federation.

Denman Educational Fund Account represents funds received, restricted by the donors and by the terms of appeal, for the specific purpose of supplying educational activities for members in association with the NFWI Denman Trust.

ACWW donations are collected the individual WIs and paid over to the Associated Country Women of the World. Affiliation fees are paid out of restricted funds.

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MAY 2022**

The Board of Trustees considers that the Federation holds sufficient resources to enable each fund to be applied in accordance with any restrictions.

12. Related parties and control

There were no related party transactions in either year.

The Federation is constituted as a charitable company limited by guarantee and with no share capital. Control of the company is therefore vested in the Board of Trustees.

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

England & Wales - Charity number 1041714

Accounts

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

**FINANCIAL STATEMENTS AND REPORT
FOR THE YEAR ENDED 31 MAY 2021**

**Charity Number: 1041714
Company Number: 02722759**

**ELLIOT AND CO LLP
Chartered Accountants and Tax Advisers
7 King Street
Weymouth
Dorset
DT4 7BJ**

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

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DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MAY 2021
COMPANY INFORMATION

Charity name	Dorset Federation of Women's Institutes Limited (Dorset Federation of WIs (DFWI Ltd))
Charity registration number	1041714
Company registration number	02722759
Registered Office	County House 18 Crown Street West Poundbury Dorchester Dorset DT1 3DW
Officers	
Federation Chairman	Mrs Jenny Preston
Treasurer	Miss Kath Burt
Vice Chairman	Mrs Linda Barber
Federation Secretary/Company Secretary	Mrs Diane Towndrow
Members of the Board of Trustees	Mrs Leri Ayre (co-opted 6 April 2021) Mrs Liz Beeson (resigned 22 October 2020) Mrs Carol Brown Mrs Jackie Brown (resigned 9 July 2020) Mrs Margaret Bunch Mrs Tess Burt (resigned 22 October 2020) Mrs Marilyn Holehouse Mrs Esme Isaacs Mrs Yvonne Marsh Mrs Jan Watson
Independent examiner	Mr J A Elliot FCA Elliot and Co LLP 7 King Street Weymouth Dorset, DT4 7BJ
Bankers	Bank of Scotland 6 South Street Dorchester, Dorset, DT1 1AZ

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MAY 2021

The Board of Trustees presents its report and the accounts of the Federation for the year ended 31 May 2021 which is also prepared to meet the requirements of a director's report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014.

In preparing this annual report the Trustees confirm that due regard has been paid to the public benefit guidance published by the Charity Commission.

Objectives of the Federation

The objectives of the Federation are to further the purpose of the Women's Institute Movement in Dorset and elsewhere; to offer opportunities for women to enjoy friendship, learn new skills, to widen their horizons and to influence local, national and international affairs for the public benefit.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Federation's aims and objectives and in planning future activities.

Financial Review

The Federation has this year achieved a net surplus of £4,973 (2020 - £5,419).

Total unrestricted funds at 31 May 2021 were £434,423. The Trustees are confident that sufficient funds are held to enable the Federation to continue in operation for the foreseeable future.

Structure, governance and management

The Federation was incorporated on 12 June 1992 as a company limited by guarantee (number 02722759) and is registered as a charity with the Charity Commission (number 1041714). Its memorandum and articles of association govern the affairs of the Federation. The liability of the members, in the event of the Federation being wound up, is limited to a sum not exceeding £1.

Members of the Board of Trustees are the directors of the charitable company and its trustees for the purposes of charity law, and are elected in accordance with the Federation articles of association.

The Board of Trustees is responsible for the management of the business and the exercise of all powers of the Federation. It consists of not less than eight and not more than fifteen persons elected bi annually either by nomination by a Committee Member or a Dorset Women's Institute

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

and election at an annual meeting, or by co-option by the Board of Trustees (up to a maximum of one-third of the number of elected Board Members). Induction and training is provided as required.

The honorary officers of the Federation are the Chairman, Treasurer, and between one and three Vice-Chairmen, elected by the Board of Trustees from among their number to hold office until the next annual meeting. The officers of the Federation are ex-officio members of all sub-committees.

The Federation Secretary is appointed by the Board of Trustees, who determines remuneration and term of office, but is not a member of the Board.

The Federation is a member of the National Federation of Women's Institutes of England, Wales, Jersey, Guernsey and the Isle of Man.

Chairman's Report

The Board met twelve times during the year via Zoom as a result of the country being in lockdown owing to the Covid 19 pandemic. Jenny Preston remained as Federation Chairman, Kath Burt remained as Treasurer and Linda Barber remained as Vice-Chairman. Linda Barber represented the Board on the Membership and Support Sub-committee and is the co-ordinator for the Speakers' Audition days.

Nine Board of Trustees members were elected into Office in October 2020. The Board consisted of the three officers with Carol Brown Climate Ambassador, Margaret Bunch Chairman of the Events Sub-committee, Marilyn Holehouse Denman Ambassador and Federation Archivist, Esme Isaacs ACWW Representative, Yvonne Marsh Chairman of the Membership and Support Sub-committee and Jan Watson Resolutions Co-ordinator. Liz Beeson and Tess Burt retired from the Board in October 2020. Leri Ayre was co-opted on to the Board in April 2021. Other Federation roles were held by Elaine Knight member of the Events Sub-committee and Major Fund Raising Co-ordinator (Camp Bestival), Isabell van Millingen WI member editor of Dorset WI News, Jane Doughty WI member Web Editor for the Board and Kim Cowling WI member Digital Co-ordinator.

During the year Jenny Preston and Kath Burt represented Dorset Federation at the NFWI Annual Council Meeting in October 2020 which was held via Zoom. Jan Watson attended the short listing of the NFWI Resolutions which was again held via Zoom. The Annual Meeting of the Federation was held via Zoom in December 2020, this was held solely as a business meeting.

Jenny Preston attended a virtual meeting on 1st April 2021 at NFWI held via Zoom where amendments to the Constitution for all levels of the organisation were passed after consultation with the members. The main issue addressed was legalising Annual Meetings via Zoom or any alternative digital platform where such meetings are unable to take place face to face.

The staff continued in their positions, Diane Towndrow Federation Secretary and also Company Secretary and Sara Wood Financial Manager. Linda Bastian Receptionist and Administration Assistant remained on furlough leave until December 2020 when she was made redundant as her position was no longer financially viable. Procedures advised by ACAS and NFWI were carefully followed during this time. The office remained closed to visitors during the time covered by this report in line with Government guidelines and Diane Towndrow worked reduced hours. Both

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

members of staff worked effectively throughout the year in unusual circumstances owing to the pandemic.

At 31st May 2021 there were 2896 members in 84 WIs in Dorset. During the year one WI, Sydling St Nicholas closed. Membership was down on the previous year which reflected the change of population patterns and the age profile of the county. There are some members who have not re-joined in 2021 as a direct result of the Covid 19 pandemic.

The Membership and Support Sub-committee continued to support the Dorset membership in the running of WIs in the county although this was, of necessity, carried out by phone and email. Several chat sessions were held via Zoom which were well attended.

Two new WI Advisers were appointed during the year, Sue Hibbard and Liz Smith. Jackie McIntrye stood down as Adviser during the year.

The Events Sub-committee ran several craft sessions during the year via Zoom and when the Government guidelines allowed also arranged a series of walks. The inability to run events has severely impacted on our finances and tentative plans for the future are being made.

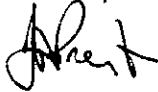
The Federation were unable to run their popular WI Tea Tent at Camp Bestival as the event was cancelled owing to the pandemic.

The disruption to activities both at Federation and Institute level have again caused great concern and the introduction of Zoom meetings has again helped alleviate this to some degree.

The Board of Trustees and staff will be working towards minimizing the impact of the pandemic on our finances in 2021-2022. They will continue to support WIs by delivering a varied programme of learning opportunities, information and social events, making use of the improved meeting room facilities of the Poundbury premises in accordance with Government guidelines. The Microsoft Office 365 facility has been taken up by Federation volunteers and many WIs. Our Facebook page continues to thrive under the direction of Kim Cowling and the Comms Group.

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

Approved by the Board of Trustees on



Jenny Preston, Dorset Federation of Women's Institutes

and signed on it behalf by:

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

I report on the accounts of the company for the year ended 31 May 2021 which are set out on pages 10 and 19.

Respective responsibilities of the trustees and examiner

The Trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items for disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - To keep accounting records in accordance with section 286 of the Companies Act 2006: and
 - To prepare accounts which accords with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

Have not been met: or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Mr J. A. Elliot FCA
Partner
Elliot and CO LLP

8th September 2021
7 King Street
Weymouth
Dorset
DT4 7BJ

ELLIOT & CO LLP
7 King Street
Weymouth
Dorset DT4 7BJ

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MAY 2021

	Notes	2021			2020		
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Subscriptions, donations and other income							
Membership fees		29,646		29,646	35,084		35,084
Institute insurance receipts		1,763		1,763	1,828		1,828
Donations and gifts		253		253	1,800		1,800
Suspended WIs		-	2,988	2,988	-	2,111	2,111
ACWW		-			-		
<i>Income from Charitable Activities</i>							
Council meetings and subcommittees		-		-	10,714		10,714
Events and courses		980		980	16,506		16,506
Fundraising activities	2	1,349		1,349	22,604		22,604
<i>Investment income</i>							
Interest on UK bank deposits		71		71	577	5	582
DCC Covid Grant		7,500		7,500			
TOTAL INCOME		<u>41,562</u>	<u>2,988</u>	<u>44,550</u>	<u>89,113</u>	<u>2,116</u>	<u>91,229</u>
EXPENDITURE							
Cost of raising funds	2	3,499		3,499	9,838		9,838
Institute insurance		1,453		1,453	1,387		1,387
ACWW affiliation fee and donation		69		69	69		69
Denman fund			77	77			
<i>Cost of charitable activities</i>							
Council meetings and subcommittees		-		-	12,046		12,046
Events and courses		169		169	10,178		10,178
County house expenses	3	3,434		3,434	4,432		4,432
Management and administration	4	<u>29,072</u>		<u>29,072</u>	<u>46,171</u>		<u>46,171</u>
TOTAL EXPENDITURE		<u>37,696</u>	<u>77</u>	<u>37,773</u>	<u>84,121</u>	<u>-</u>	<u>84,121</u>
NET INCOME FOR THE YEAR		3,866	2,911	6,777	4,992	2,116	7,108
Transfers between funds		<u>1,107</u>	<u>(1,107)</u>	-	427	<u>(427)</u>	-
NET MOVEMENT IN FUNDS		<u>4,973</u>	<u>1,804</u>	<u>6,777</u>	<u>5,419</u>	<u>1,689</u>	<u>7,108</u>
RECONCILIATION OF FUNDS							
Total fund brought forward		429,450	5,763	435,213	424,031	4,074	428,105
Net movement in funds		<u>4,973</u>	<u>1,804</u>	<u>6,777</u>	<u>5,419</u>	<u>1,689</u>	<u>7,108</u>
TOTAL FUNDS CARRIED FORWARD	11	<u>434,423</u>	<u>7,567</u>	<u>441,990</u>	<u>429,450</u>	<u>5,763</u>	<u>435,213</u>

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

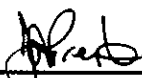
BALANCE SHEET AS AT 31 MAY 2021

	Notes	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible assets	6		263,593		265,973
CURRENT ASSETS					
Stocks	7	1,272		1,272	
Debtors	8	13,005		12,528	
Cash at bank and in hand		<u>190,681</u>		<u>196,903</u>	
		204,958		210,703	
CURRENT LIABILITIES					
Creditors and accruals	9	<u>(26,561)</u>		<u>(41,463)</u>	
			<u>178,397</u>		<u>169,240</u>
NET ASSETS	10		<u>441,990</u>		<u>435,213</u>
FUNDS					
Unrestricted income funds			434,423		429,450
Restricted income funds			<u>7,567</u>		<u>5,763</u>
TOTAL FUNDS	11		<u>441,990</u>		<u>435,213</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102.

For the financial year ended 31 May 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and section 144(2) of the Charities Act 2011 (the 2011 Act). The Board of Trustees have had an independent examination undertaken on their behalf by Elliot and Co LLP.

The Board of Trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386. Thus preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.



Approved by Jenny Preston, Dorset Federation Chairman

Company number: 02722759

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MAY 2021

Statement of compliance

The financial statements of the company for the year ended 31 May 2021 have been prepared in accordance with the provisions of FRS 102 and the Companies Act 2006.

Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS 102 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Cash flow statement

The Company has availed of the exemption in FRS 102 Section 7 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Income

All income is recognised when the Federation has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount receivable can be measured reliably.

Subscriptions, donations and member's insurance receipts when received by the Federation.

The Federation receives the benefit of work carried out by volunteers, the value of which is not included in the accounts.

Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered.

Rentals payable under operating leases are charged to the statement of financial activities as they are incurred.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost of valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Freehold Buildings	2% straight line
Fixtures, fittings and equipment	15% reducing balance
Computer and IT equipment	25% straight line

The carrying values of tangible assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

ACCOUNTING POLICIES FOR THE YEAR ENDED 31 MAY 2021

Stocks

Stocks are valued at the lower cost and net realisable value. Stocks are determined on a first-in, first out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises of actual or estimated selling price (net of discounts) less all further costs to completion or to be incurred in marketing and selling.

Debtors and creditors

Debtors and creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Debtors and creditors are stated with no interest rate and receivable or payable within one year are recorded at transaction price.

Funds

Unrestricted income funds are general funds which can be used in accordance with the charitable objects of the Federation at the discretion of the Board of Trustees.

Designated funds are unrestricted funds that are set aside at the Board's discretion for particular purposes. Restricted income funds are subject to restrictions on their expenditure having been received for a specific restricted project or purpose.

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

1. Statutory information

Dorset Federation of Women's Institutes Limited is a company limited by guarantee, domiciled in England and Wales, registration number 02722759. The registered office is County House, 18 Crown Street West, Poundbury, Dorchester, Dorset, DT1 3DW.

2. Fundraising activities

	2021			2020		
	Income	Expenditure	Surplus	Income	Expenditure	Surplus
NWFI sales	33	(70)	(37)	454	(299)	155
DFWI publications	11		11	96	(48)	48
County letters	-	(2,152)	(2,152)	3,530	(2,730)	800
100 club	-	(340)	(340)	876	(925)	(49)
Other fundraising activities	<u>1,305</u>	<u>(937)</u>	<u>368</u>	<u>17,648</u>	<u>(5,836)</u>	<u>11,812</u>
	<u>1,349</u>	<u>3,499</u>	<u>(2,150)</u>	<u>22,604</u>	<u>9,838</u>	<u>12,766</u>

3. County House expenses

	2021	2020
Insurance	899	854
Water	-	(19)
Heat and light	315	893
Repairs and maintenance	653	1,262
Sundries	<u>1,567</u>	<u>1,442</u>
	<u>3,434</u>	<u>4,432</u>

4. Management and administration

	2021	2020
Salaries and national insurance	18,871	27,707
Redundancy	2,233	-
Board and FO travel	231	3,811
WIA training and visits	-	186
Bursaries	-	1,092
Postage	(39)	703
Telephone and computer costs	1,011	776
Printing and stationery	219	1,401
Photocopier rental	1,824	690
Equipment maintenance	128	1,327
Accountancy	710	1,062
New WI Administration	-	507
Legal fees	-	(69)
Miscellaneous admin expenses	496	1,775
Non Claimable Vat	1,008	2,583
Depreciation	<u>2,380</u>	<u>2,620</u>
	<u>29,072</u>	<u>46,171</u>

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

5. Information regarding employees and trustees

	2021	2020
	£	£
Wages and salaries	<u>18,871</u>	<u>27,707</u>

The Federation employed three (2020 – three) part-time staff. No employee received emoluments of more than £60,000.

No member of the Board of Trustees received any remuneration, but are reimbursed travel and other out of pocket expenses incurred on behalf of the Federation.

6. Tangible fixed assets

	Leasehold Property	Computer Equipment	Furniture Equipment	Total
	£	£	£	£
Cost at 1 June 2020	259,966	7,636	16,339	283,941
At 31 May 2021	<u>259,966</u>	<u>7,636</u>	<u>16,339</u>	<u>283,941</u>
Depreciation at June 2020	2,080	6,935	8,953	17,968
Charge for the year	<u>1,040</u>	<u>232</u>	<u>1,108</u>	<u>2,380</u>
At 31 May 2021	<u>3,120</u>	<u>7,167</u>	<u>10,061</u>	<u>20,348</u>
Net book value				
At 31 May 2021	<u>256,846</u>	<u>469</u>	<u>6,278</u>	<u>263,593</u>
At 31 May 2020	<u>257,886</u>	<u>701</u>	<u>7,386</u>	<u>265,973</u>

7. Stocks

	2021	2020
	£	£
Finished goods and goods for resale:		
DWFI publications	165	165
NFWI publications	607	607
Office Stationery	<u>500</u>	<u>500</u>
	<u>1,272</u>	<u>1,272</u>

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

8. Debtors

	2021	2020
	£	£
Inter-fund loans		
General income funds	-	-
Suspended WIs	411	229
Per capita	2,203	2,209
Other debtors	7,072	6,244
VAT	739	1,103
Prepayments	<u>2,580</u>	<u>2,743</u>
	<u>13,005</u>	<u>12,528</u>

Inter-fund loans are interest-free and with no date for repayment.

9. Creditors: amounts falling due within one year

	2021	2020
	£	£
Inter-fund loans		
General income funds	2,614	2,438
Suspended WIs	-	-
Bursary	-	-
Other Creditors	23,812	38,415
Taxes and social security	(14)	(14)
Accruals and receipts in advance	<u>149</u>	<u>624</u>
	<u>26,561</u>	<u>41,463</u>

Inter-fund loans are interest-free and with no day for repayment.

10. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	263,593		263,593
Current assets	197,391	7,567	204,958
Current liabilities	<u>(26,561)</u>	<u>-</u>	<u>(26,561)</u>
	<u>434,423</u>	<u>7,567</u>	<u>441,990</u>

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

11. Movements in funds

	At 1 June 2020	Income	Expenditure	Transfers	At 31 May 2021
	£	£	£	£	£
Unrestricted funds					
General income funds	416,238	3,866	-	1,107	421,211
Designated headquarter fund	-			-	
Designated per Capita fund	13,212			-	13,212
Total unrestricted funds	<u>429,450</u>	<u>3,866</u>	=	<u>1107</u>	<u>434423</u>
Restricted Funds					
National Federation subscriptions	-				
Suspended WIs	4,922	2,988		(1,107)	6,803
Denman Room	841	-	(77)		764
ACWW					
	<u>5,763</u>	<u>2,988</u>	<u>(77)</u>	<u>(1,107)</u>	<u>7,567</u>

Purposes of unrestricted funds:

The **designate headquarter fund** has been designated by the Board to cover headquarter expenses.

The **per Capita fund** has been designated by the Board to cover expenses re AGM attendance.

Purposes of restricted funds:

The **National Federation subscriptions** fund represents affiliation fees collected from individual WIs and paid over to the National Federation.

Suspended WI funds are received on the suspension of individual WIs and held by the Dorset Federation until the WI is revived or for three years, after which funds are transferred to the County Federation.

The **Denman Room** fund represents funds received, restricted by the donors and by the terms of appeal, for the specific purpose of furnishing and maintaining the Dorset Room at Denman College. Transfers have been made to unrestricted funds to reimburse Denman Room payments made out of general funds.

ACWW donations are collected the individual WIs and paid over to the Associated Country Women of the World. Affiliation fees are paid out of restricted funds.

DORSET FEDERATION OF WOMEN'S INSTITUTES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

The Board of Trustees considers that the Federation holds sufficient resources to enable each fund to be applied in accordance with any restrictions.

12. Related parties and control

There were no related party transactions in either year.

The Federation is constituted as a charitable company limited by guarantee and with no share capital. Control of the company is therefore vested in the Board of Trustees.