

Charity number: 1185965

North Yorkshire East County Federation of Women's Institute

Trustees' report and financial statements

for the year ended 31 October 2025

THE BARKER PARTNERSHIP

Chartered Accountants

Thirsk

North Yorkshire East County Federation of Women's Institute

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North Yorkshire East County Federation of Women's Institute

Legal and administrative information

Charity number	1185965																						
Registered office	WI House, Front Street Norby Thirsk North Yorkshire YO7 1BG																						
Trustees	<table><tr><td>Sarah McFarlane</td><td>Chair & Trustee to 2 April 2025</td></tr><tr><td>Helen Lane</td><td>Chair from 3 April 2025</td></tr><tr><td>Jane Burns</td><td>Treasurer</td></tr><tr><td>Linda Cariss</td><td>Vice Chairman</td></tr><tr><td>Margaret Ellison</td><td>Vice Chairman and Assistant Treasurer</td></tr><tr><td>Jude Bacon</td><td></td></tr><tr><td>Gill Edmonds</td><td></td></tr><tr><td>Lindsay Gee</td><td></td></tr><tr><td>Jan Oddy</td><td>to 2 April 2025</td></tr><tr><td>Pam Perkins</td><td>to 15 September 2025</td></tr><tr><td>Anne Potts</td><td>from 3 April 2025</td></tr></table>	Sarah McFarlane	Chair & Trustee to 2 April 2025	Helen Lane	Chair from 3 April 2025	Jane Burns	Treasurer	Linda Cariss	Vice Chairman	Margaret Ellison	Vice Chairman and Assistant Treasurer	Jude Bacon		Gill Edmonds		Lindsay Gee		Jan Oddy	to 2 April 2025	Pam Perkins	to 15 September 2025	Anne Potts	from 3 April 2025
Sarah McFarlane	Chair & Trustee to 2 April 2025																						
Helen Lane	Chair from 3 April 2025																						
Jane Burns	Treasurer																						
Linda Cariss	Vice Chairman																						
Margaret Ellison	Vice Chairman and Assistant Treasurer																						
Jude Bacon																							
Gill Edmonds																							
Lindsay Gee																							
Jan Oddy	to 2 April 2025																						
Pam Perkins	to 15 September 2025																						
Anne Potts	from 3 April 2025																						
Independent Examiners	Mr B Cross ACA The Barker Partnership Chartered Accountants 17 Central Buildings Market Place Thirsk North Yorkshire YO7 1HD																						
Bankers	Virgin Money 35 High Row Darlington DL3 7QT																						

North Yorkshire East County Federation of Women's Institute

Report of the trustees for the year ended 31 October 2025

The trustees present their report and the financial statements for the year ended 31 October 2025. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Governing document

The Federation is an association of Women's Institutes and is formed with a constitution as laid down for County Federations from time to time by the National Federation of Women's Institutes.

Appointment of trustees

The trustees are elected every two years. One third may be co-opted. The Federation's constitution governs the appointment of trustees.

Trustee induction and training

All new trustees receive information packs from the charity and from its governing body, the National Federation of Women's Institutes. The packs include details of their formal responsibilities as trustees together with guidance as to how they should organise and control events, courses and other fund raising activities.

Organisation

The trustees delegate the day to day running of the Federation to its Federation Secretary and Financial Secretary. The two office staff receive assistance when necessary from the Federation's Chair, Treasurer, WI Advisors and the trustees.

Risk review

Trustees actively review the major risks that the charity faces on a regular basis and believe that maintaining reserves at current levels combined with an annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Sub committees

The operation of the Federation's sub-committees is entirely dependent on the voluntary efforts provided by the individual committee members.

Objectives and activities

Summary of the objects of the charity set out in its governing document

The objects of the Federation are to further the purpose of the Women's Institute movement both here in North Yorkshire East and elsewhere. These are to advance the education of women in citizenship, in public affairs - both national and international - in music, drama and other cultural subjects. They also aim to improve and develop conditions in rural life, give instruction and training in all branches of home economics, handicrafts, health and social welfare and agriculture.

The policy of the Federation is to raise funds and organise courses, lectures and events to achieve these objectives.

The trustees consider that they have complied with their duties to have due regard to the public benefit guidance published by the Charity Commission.

The trustees oversee the planned activities of three sub-committees, Events, Current Affairs and Membership & Training. These each provide a large number of workshops and activities in their respective areas of interest and collectively made a positive impact on both members and local communities which has added to the Federation's desire to improve education and citizenship among its members.

North Yorkshire East County Federation of Women's Institute

Report of the trustees for the year ended 31 October 2025

Achievements and performance

Chairman's report - Helen Lane

It has been a busy year for the Board in which we lost one member who resigned due to personal reasons.

Our Annual Spring Council Meeting was held at the Spa in Scarborough. We were entertained by Baroness Tanni Grey-Thompson and Cole Morton.

In June we all gathered in our watch parties for the online presentation of the National Annual Meeting. The Federation party was held at the Galtres Centre in Easingwold. The meeting was preceded by a Companies Act Meeting, the purpose of which was to vote on changes to the WI governing documents. The changes were approved. As a result of this outcome, the Federation called a General Meeting in July to approve and adopt the New Constitution of the NYEFWI CIO. It was approved and subsequently adopted. The speakers at the National Annual Meeting were Angel Strawbridge and Dame Emma Bridgewater who launched a range of commemorative gifts created to mark 110 years of the WI.

There was a varied programme of events organised for the members, unfortunately several of which had to be cancelled. This, sadly, included our Autumn Meeting due to a slow and low uptake of places. Cancellations are very disappointing for all concerned as a lot of time and energy goes into their organisation.

The Federation Holiday this year saw a coach load of members travelling to Norfolk. They were blessed with good weather for their trip, which included visiting Sandringham where their guide was a member of Sandringham WI.

Sadly, we lost a WI this year, but we gained a new one in Eggborough and we wish them success. Our membership has remained stable, but we must not rest on our laurels. The ongoing good work to retain and recruit members must continue.

I should like to thank all my fellow Trustees and members of the sub-committees for their support and hard work throughout the year. I would also like to thank Laurence Anderson (Federation Secretary) and Shirley Nicholls (Financial Secretary) for the help and support they have given me, together with their dedication and hard work in making the Federation a well-run organisation.

Treasurer's report - Margaret Ellison, Assistant Treasurer

We have finished the financial year with a loss of £4,007. We did not start the financial year well as in November 2024 we had to purchase a new boiler for the flat for our tenant which sets us back £3,000. We have seen a fall on income from interest on our Current Bank Account and we received a very small dividend on our investments early in 2025. Staff costs have risen due to higher National Insurance for all employers. There has also been a fall in attendees at our Federation Events and sadly we had to cancel various workshops and the Autumn Meeting.

We have strived to keep the running costs down on W.I. House, which is not an easy task.

Membership has remained strong and the increase shown in our accounts for donations is mainly due to the rise from membership fees as National raised the portion to be paid to Federation from the previous membership year by £1.25.

North Yorkshire East County Federation of Women's Institute

Report of the trustees for the year ended 31 October 2025

Events - Sarah McFarlane

What a mixed year we have had! It is becoming increasingly hard to predict which events are likely to be popular and we have been very disappointed at having to cancel a larger number of events than usual, especially during the first quarter of 2025. But it is not all doom and gloom as we have had many very successful events.

Workshops covered a variety of topics, many of which we were offering for the first time and included Silver Clay Christmas Wreath Making, Lampshade Making, Woodburning Pyrography, Sanntangle, Pewter Embossing, Gilding and Sausage Making. We visited Halifax before Christmas and went to Sledmere House in the summer, with the Halifax trip having been particularly well received. We walked round Thirsk and Sowerby, had another lovely ramble in Dunnington and strolled round York with Liam Herringshaw and Simon Rogerson, learning how water has shaped the city over thousands of years. We joined forces with our Current Affairs Committee to run a very successful Yorkshire Day lunch with an excellent talk from Louise Day, a farmer from Ingleby Greenhow, who provided an insight into the complexities of navigating farming during challenging and changing times. Later in the year we went to Great Ayton for lunch, where we were entertained to a very amusing talk by G P Taylor, a punk roadie, turned policeman, then vicar, now best-selling author and it was hubble, bubble toil and trouble in Scarborough where we had our Halloween Lunch. On the sporting side several members tried Scuba Diving which they enjoyed so much that they arranged follow up sessions and we ran another Archery taster morning.

We try to cater for as many interests as possible and believe we have an exciting and varied programme for the coming year. However, we need new people to join the committee to generate fresh ideas, bringing different skills and energy to the table to ensure the committee reflects the membership and remains relevant and inclusive.

I should like to thank the committee members for all their hard work throughout the year and to all the members who have supported so many events.

The Independent Financial Examiners - Carolyn Boam

The training for the new IFE's took place earlier this year and they have had some accounts allocated to them. Marilyn Bellinger, Anne Watson and I have kept in touch with the new ladies and have met them if they needed help or advice.

We continue to get queries from the existing and new treasurers in our federation which we believe does help them.

I met a treasurer from one of the new WI's and will be seeing another one in the new year.

Newsletter - Margaret Ellison

The Federation newsletter is our main communication tool allowing information to be passed to WIs within our Federation keeping them up to date with events, workshops and other relevant issues. Our Federation is large and the newsletter allows individual WIs to see what others are doing in our area. Submissions from WIs within our Federation have increased showcasing a wealth of diverse activities.

Every effort is made to keep costs low but fifty percent of our newsletters are now 12 pages reflecting submissions from WI's. The December 24 / January 25 edition was 12 pages.

The newsletter is now charged at £8.00 per year but some 500 members have taken up the "Early Bird" offer of £6.00 per year when bulk booked through their own WI. Each WI receives 3 printed copies free of charge for use in meetings as well as for publicity. Electronic copies are sent either to the secretary or the nominated member from whom members may request a copy to be sent to their personal computer. The Federation website has a copy of all our newsletters, both current and past editions.

North Yorkshire East County Federation of Women's Institute

Report of the trustees for the year ended 31 October 2025

Archives - Val Illingsworth, Pat Shotton & Gill Cressey

The task of sorting and collating the archives of closed WIs has continued throughout the year, and they are now mostly stored at The Borthwick Institute.

Our continuing task is the checking and recording of the information we have of Federation activities from 1983 onwards.

Current Affairs - Lindsay Gee

In line with the WI's aims, we work to provide events for members that are both educational and entertaining, and with a focus on campaigns past and present; and help to raise awareness through the Newsletter.

So, we advise on the year's resolutions, and on campaigns' projects. This year's resolution was Bystanders can be Lifesavers: and so, CPR training has been made available to the Board and WI members.

The year has included litter picks, seasonal and local cookery, the farming life, and visits to the sky at night.

Membership support - Anne Potts

I am pleased to report that we have another WI Adviser Trainee, Denise Scott from York Central and Heworth WIs, who will complete her training in 2026, raising our numbers to 5.

The highlight of any year for us is opening new WIs and this year we were able to open a new WI in Eggborough.

We held a workshop on 'Successful Promotion and Programme Planning for your WI'. Feedback for this new workshop was positive and members attending found it both useful and enjoyable. We have also been invited to WIs to give presentations for new members which were positively received.

We had a stand at the York Pride Day at the Knavesmire in York, promoting the WI to non-members. We also held our usual Federation Quiz which was a great success.

All the committee enjoy visiting WIs and meeting members which will continue to be our priority in the future.

Stationery - Linda Cariss

The Board this year made the decision to stop carrying a stock of WI stationery as deliveries from the NFWI supplier were unreliable.

We do however carry a stock of NYEFWI Pens, Thermal Mugs, Shopping Bags, Badges etc. which will be available for collection or to purchase at both our Annual Spring Council Meeting and Autumn Meeting. Items can be posted to WIs but this would incur a charge for postage. Two Financial Statements are posted to each WI with the August Newsletters which are provided free of charge.

North Yorkshire East County Federation of Women's Institute

Report of the trustees for the year ended 31 October 2025

Financial review

Investment policy

The aim of our investment policy is to maximise the income received on our reserves. The Board of Trustees are conscious of the fact that investment carries a risk, but they will minimise that as much as possible. They will ensure that sufficient funds are available to ensure the smooth operation of the Federation, and will not invest any monies which are required for that purpose.

Investment decisions will normally be made by the Board of Trustees, on the recommendation of the Office & Finance Sub Committee, but if guidance is required then professional advice will be sought.

The Office & Finance Sub Committee will review the position regarding investments regularly and, if changes are necessary, will report that fact to the Board of Trustees for approval.

Reserves policy

The charity requires reserves to allow it to continue work to promote the interests of women in accordance with the charity's objects in the event of unforeseen disruption to its income streams. The charity's reserves policy is reviewed by the board annually.

Free reserves are calculated as total reserves less any restricted funds, fixed assets or designated funds.

The trustees' policy is to hold sufficient free reserves:

- a) to meet its working capital requirements, particularly given that the majority of membership subscriptions is received in April/ May each year; and
- b) to protect continuity of the charity's activities and services by holding sufficient funds to mitigate the impact of risks: the amount required being based on the trustees risk review and assessed in relation to the cost of covering each risk and the likelihood of that risk occurring.

Reserves policy (continued)

Our cash reserves currently stand at £187,879 of which £76,652 is designated as Doris Wilkinson funds which we are only able to use for the purposes specified by the trustees.

We should retain sufficient free reserves to cover six months expenditure. In the accounts for 2024/25 our expenditure was approximately £156,000. We therefore should retain at least £78,000 as free reserves.

NOTES

Restricted funds are monies given, collected or donated for a specific purpose which is stated by the donor.

Designated funds are monies set aside from the general funds by the trustees for a specific purpose.

North Yorkshire East County Federation of Women's Institute

Report of the trustees for the year ended 31 October 2025

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



Mrs Helen Lane
Federation Chairman

13 January 2026

North Yorkshire East County Federation of Women's Institute

Independent examiner's report to the trustees on the unaudited financial statements of North Yorkshire East County Federation of Women's Institute.

I report to the trustees on my examination of the accounts of North Yorkshire East County Federation of Women's Institute for the year ended 31 October 2025 set out on pages 2 to 19.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

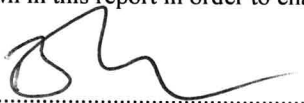
I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- (i) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (ii) the accounts do not accord with those records; or
- (iii) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Mr B Cross ACA
The Barker Partnership
Chartered Accountants
17 Central Buildings
Market Place
Thirsk
North Yorkshire
YO7 1HD

13 January 2026

North Yorkshire East County Federation of Women's Institute

Statement of financial activities

For the year ended 31 October 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Income and endowments from:					
Donations and legacies	2	34,387	-	34,387	30,188
Other trading activities	3	35,997	-	35,997	22,883
Investments	4	7,788	48	7,836	8,324
Charitable activities	5	72,615	612	73,227	101,569
Total		<u>150,787</u>	<u>660</u>	<u>151,447</u>	<u>162,964</u>
Expenditure on:					
Raising funds	6	45,373	-	45,373	31,223
Charitable activities	7	110,081	-	110,081	132,762
Total		<u>155,454</u>	<u>-</u>	<u>155,454</u>	<u>163,985</u>
Net income (expenditure)		(4,667)	660	(4,007)	(1,021)
Transfer between funds		1,753	(1,753)	-	-
		<u>(2,914)</u>	<u>(1,093)</u>	<u>(4,007)</u>	<u>(1,021)</u>
Other recognised gains and losses					
Gains on revaluations of fixed assets for the charity's own use		-	-	-	105,000
Gains on investment assets		10,987	-	10,987	6,425
Net movement in funds		<u>8,073</u>	<u>(1,093)</u>	<u>6,980</u>	<u>110,404</u>
Total funds brought forward		<u>474,360</u>	<u>5,607</u>	<u>479,967</u>	<u>369,563</u>
Total funds carried forward		<u><u>482,433</u></u>	<u><u>4,514</u></u>	<u><u>486,947</u></u>	<u><u>479,967</u></u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.


The notes on pages 11 to 19 form an integral part of these financial statements.

North Yorkshire East County Federation of Women's Institute

Balance sheet as at 31 October 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	11	307,261	311,644
Current assets			
Stocks		1,622	1,647
Debtors	12	3,705	7,707
Investments	13	141,545	131,299
Cash at bank and in hand		46,334	52,987
		<u>193,206</u>	<u>193,640</u>
Creditors: amounts falling due within one year	14	<u>(13,520)</u>	<u>(25,317)</u>
Net current assets		<u>179,686</u>	<u>168,323</u>
Net assets		<u>486,947</u>	<u>479,967</u>
Funds	15		
Restricted income funds		<u>4,514</u>	<u>5,607</u>
Unrestricted income funds:			
Unrestricted income funds		261,553	249,133
Revaluation reserve		220,880	225,227
Total unrestricted income funds		<u>482,433</u>	<u>474,360</u>
Total funds		<u>486,947</u>	<u>479,967</u>

The financial statements were approved by the trustees on 13 January 2026 and signed on its behalf by


Mrs Margaret Ellison
Assistant Federation Treasurer

The notes on pages 11 to 19 form an integral part of these financial statements.

North Yorkshire East County Federation of Women's Institute

Notes to financial statements for the year ended 31 October 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the entity.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

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

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants and donations are only included in the statement of financial activities when the charity has unconditional entitlement to the resources.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Income from investments is included in the year in which it is receivable.

North Yorkshire East County Federation of Women's Institute

Notes to financial statements for the year ended 31 October 2025

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs include central function and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

1.6. Tangible fixed assets and depreciation

These are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost, or if gifted, at the value to the charity on receipt.

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Office fixtures and fittings	-	On a straight line basis over five to ten years
Photocopier	-	On a straight line basis over five to ten years
Chairman's Badge	-	No depreciation charge is made

Freehold property

The charity's freehold property has been revalued to its estimated open market value of £350,000. The surplus on cost (£85,626) has been transferred to a revaluation reserve. Depreciation is charged to reduce the value of the property to a residual value, estimated at £150,000 over 50 years. This depreciation is deducted from the revaluation reserve in the balance sheet.

1.7. Investments

Current asset investments are revalued at the balance sheet date and the gain or loss taken to the statement of financial activities.

1.8. Stock

Stock is valued at the lower of cost and net realisable value.

1.9. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

1.10. Grants paid

In accordance with the objects of the charity, grants are paid in the form of support funds or bursaries to various individuals in order to further the purpose of the Women's Institute movement and to advance the education of countrywomen and detailed within charitable expenditure.

North Yorkshire East County Federation of Women's Institute

Notes to financial statements for the year ended 31 October 2025

2. Donations and legacies

	Unrestricted funds £	2025 Total £	2024 Total £
Membership fees	34,361	34,361	30,178
Donations	26	26	10
	<u>34,387</u>	<u>34,387</u>	<u>30,188</u>

3. Other trading activities

	Unrestricted funds £	2025 Total £	2024 Total £
Rent received	4,950	4,950	5,225
Bulbs	2,092	2,092	1,530
Institute insurance	2,197	2,197	2,133
Fund raising events and activities	26,758	26,758	13,995
	<u>35,997</u>	<u>35,997</u>	<u>22,883</u>

4. Investments

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Interest and dividends received	7,788	48	7,836	8,324
	<u>7,788</u>	<u>48</u>	<u>7,836</u>	<u>8,324</u>

5. Charitable activities

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Membership and training	2,321	612	2,933	7,678
Federation income	51,548	-	51,548	59,891
Publications and stationery	973	-	973	472
Current affairs	4,957	-	4,957	1,526
National events	476	-	476	15,685
Newsletter	2,940	-	2,940	2,859
Council meetings	9,400	-	9,400	13,458
	<u>72,615</u>	<u>612</u>	<u>73,227</u>	<u>101,569</u>

North Yorkshire East County Federation of Women's Institute

Notes to financial statements for the year ended 31 October 2025

6. Raising funds

	Unrestricted funds £	2025 Total £	2024 Total £
Bulb costs	1,655	1,655	1,209
Institute insurance costs	1,720	1,720	1,894
Fundraising events and activities	20,050	20,050	8,455
Governance and support costs	21,948	21,948	19,665
	<u>45,373</u>	<u>45,373</u>	<u>31,223</u>

7. Charitable activities

	Unrestricted funds £	2025 Total £	2024 Total £
Membership and training costs	3,123	3,123	7,153
Federation costs	47,790	47,790	57,057
Publicity and stationery costs	441	441	567
Current affairs costs	4,442	4,442	1,807
Newsletter costs	5,060	5,060	4,413
National event costs	520	520	14,472
Council meeting costs	8,724	8,724	11,675
Bursaries	1,225	1,225	1,250
Donations	250	250	-
Governance and support costs	38,506	38,506	34,368
	<u>110,081</u>	<u>110,081</u>	<u>132,762</u>

North Yorkshire East County Federation of Women's Institute

Notes to financial statements for the year ended 31 October 2025

8. Analysis of governance and support costs

	Raising funds £	Charitable activities £	2025 Total £	2024 Total £
<u>Governance costs</u>				
Trustees expenses	587	1,371	1,958	1,126
Accountancy and payroll fees	113	265	378	374
Independent examiners costs	483	1,128	1,611	1,408
<u>Support costs</u>				
Staff costs	14,511	21,766	36,277	35,029
Premises	2,174	6,522	8,696	4,735
Communication and information technology	288	671	959	1,010
Other office expenses	2,477	3,715	6,192	5,968
Depreciation and impairment	1,315	3,068	4,383	4,383
	<u>21,948</u>	<u>38,506</u>	<u>60,454</u>	<u>54,033</u>

9. Employees

Employment costs	2025 £	2024 £
Wages and salaries	35,228	34,009
Pension costs	1,049	1,020
	<u>36,277</u>	<u>35,029</u>

No employee received emoluments of more than £60,000 (2024 : None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2025 Number	2024 Number
Employees	2	2
Trustees	8	8
	<u>10</u>	<u>10</u>

North Yorkshire East County Federation of Women's Institute

Notes to financial statements for the year ended 31 October 2025

10. Trustees' emoluments

During the year 8 trustees (2024 - 8) were paid general expenses, including travel. The aggregate amount paid was £1,958 (2024 - £2,125).

Neither the trustees nor any person connected with them received any remuneration during the year (2024 - none).

11. Tangible fixed assets	Freehold property	Office fixtures & fittings	Photo- copier	Chairman's Badge	Total
	£	£	£	£	£
Cost					
At 1 November 2024 and At 31 October 2025	350,000	20,656	1,295	683	372,634
Depreciation					
At 1 November 2024	39,147	20,548	1,295	-	60,990
Charge for the year	4,347	36	-	-	4,383
At 31 October 2025	43,494	20,584	1,295	-	65,373
Net book values					
At 31 October 2025	306,506	72	-	683	307,261
At 31 October 2024	310,853	108	-	683	311,644

The charity's Freehold Property has been revalued during the year by P Lund of Davis and Lund Estate Agents.

12. Debtors

	2025 £	2024 £
Trade debtors	1,017	167
Prepayments and accrued income	2,688	7,540
	<u>3,705</u>	<u>7,707</u>

13. Current asset investments

	2025 £	2024 £
Unlisted investments	<u>141,545</u>	<u>131,299</u>

North Yorkshire East County Federation of Women's Institute

Notes to financial statements for the year ended 31 October 2025

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	554	710
Other taxes and social security	224	200
Accruals and deferred income	12,742	24,407
	<u>13,520</u>	<u>25,317</u>

15. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 October 2025 as represented by:			
Tangible fixed assets	307,261	-	307,261
Investment assets	141,545	-	141,545
Current assets	47,147	4,514	51,661
Current liabilities	(13,520)	-	(13,520)
	<u>482,433</u>	<u>4,514</u>	<u>486,947</u>

North Yorkshire East County Federation of Women's Institute

Notes to financial statements for the year ended 31 October 2025

16. Unrestricted funds

	At 1 November 2024 £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	At 31 October 2025 £
General funds	179,568	147,839	(155,454)	6,100	6,384	184,437
Doris Wilkinson Fund	69,101	2,948	-	-	4,603	76,652
WI support fund	464	-	-	-	-	464
Revaluation reserve	225,227	-	-	(4,347)	-	220,880
	<u>474,360</u>	<u>150,787</u>	<u>(155,454)</u>	<u>1,753</u>	<u>10,987</u>	<u>482,433</u>

Purposes of unrestricted funds

Designated funds held

Doris Wilkinson Fund

The Doris Wilkinson fund relates to the balance of the legacy received from the estate of Doris Wilkinson which was designated for the benefit of the members by the executive committee. One half of the income from the fund is to be utilised to provide annual bursaries to assist members with the cost of educational courses and the rest is to be utilised to improve the facilities available to members.

WI support fund

The WI support fund relates to amounts received into the charity's general funds from the Held fund. This fund will be subject to a maximum value at any one time of £700. In addition, on other occasions, further amounts will be raised to augment the Held fund receipts towards this fund. The fund is to enable the federation to provide monetary support to individual WI branches in financial difficulties.

Revaluation reserve

The charity's freehold property was revalued at £350,000 in 2024 (previous valuation £245,000 in 2011). The historic cost of the property is £85,626 and a revaluation reserve fund has been created to account for the unrealised gain resulting from revaluations. This fund is unrestricted but unavailable for charitable use and depreciation is charged against this fund in full.

17. Restricted funds

	At 1 November 2024 £	Incoming resources £	Transfers £	At 31 October 2025 £
Held fund	<u>5,607</u>	<u>660</u>	<u>(1,753)</u>	<u>4,514</u>

Purposes of restricted funds

Held fund

The Held fund relates to the transfer of any remaining balances on hand when individual WI branches are closed. The funds are held for a period of three years, during which time, if the WI branch is re-opened the fund are returned. If this is not the case, on the expiration of the three year periods, the funds are transferred to the charity's general funds. The balance on the Held Fund is kept in a separate bank account.

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Notes to financial statements for the year ended 31 October 2025

18. Connected charities

The charity is connected to its governing body, The National Federation of Women's Institutes whose offices are situated at 104 New Kings Road, London, SW6 4LY. The National Federation is responsible for creating the national policies of the Women's Institute which it implements through its 70 county federations. The charity is also a member of the ACWW.