

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

England & Wales · Charity number 1188341

Details

Status Registered

Legal form CIO

Registered 2020-03-04

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

Contact

Address Ethel Hunt Lodge
Unit 4 Hawkwell Business Centre
Maidstone Road
Pembury
Tunbridge Wells
TN2 4AG

Phone 01892823813

Email FedSec@wkfwi.org.uk

Website <http://www.thewi.org.uk/westkent>

Activities

Objects: THE OBJECTS OF THE FEDERATION ARE TO FURTHER THE PURPOSES OF THE WOMEN'S INSTITUTE ORGANISATION IN WEST KENT AND ELSEWHERE.

Activities: Education

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage
- **Who:** Other Defined Groups

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£104,399	£117,447	-	-
2024-09-30	£145,038	£132,326	-	-
2023-09-30	£106,636	£131,927	-	-
2022-09-30	£112,815	£141,492	-	-
2021-09-30	£66,665	£86,353	-	-
2020-09-30	£94,376	£131,246	-	-

Trustees

Name	Role	Appointed
AMANDA CAROLINE BIRD		2025-03-19
BARBARA BICKELL		2020-10-01
Carol Ann Gupwell		2020-10-01
Diane Daniels		2022-02-01
Jeannette Linda Smith		2022-10-20
Rita Linda King		2020-10-16
Sarah Helena Sudlow		2020-10-01
Valerie Keeler		2025-03-19

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

England & Wales - Charity number 1188341

Accounts

West Kent Federation of Women's Institutes

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended

30 September 2025

Charity number 1188341

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**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2025**

LEGAL AND ADMINISTRATIVE INFORMATION

REGISTERED CHARITY	1188341
TRUSTEES	Mrs P Bates (resigned 19 March 2025) Mrs B Bickell Mrs A Bird (appointed 19 March 2025) Mrs A Breach (Chair) Mrs G Brown Mrs D Daniels Mrs C Gupwell Mrs Valerie Keeler (appointed 19 March 2025) Mrs R King (Treasurer) Mrs G Martin (resigned 19 March 2025) Mrs J Smith Mrs S Sudlow
FEDERATION SECRETARIES	Ms M McGovern
FEDERATION BOOKKEEPER	Mr A Shopland
SYSTEMS ADMINISTRATOR	Ms K Smart
PRINCIPAL ADDRESS	Ethel Hunt Lodge 4 Hawkwell Business Centre Maidstone Road Pembury, Tunbridge Wells Kent TN2 4AG
BANKERS	Bank of Scotland Banking Direct Money Market Accounts Centre Teviot House 41 South Gyle Crescent Edinburgh EH12 9BB
BANKERS	Natwest Bank Plc 3 High Street Maidstone Kent ME14 1XU
INDEPENDENT EXAMINER	James Mathieson FCA Lindeyer Francis Ferguson Limited Chartered Accountants North House 198 High Street Tonbridge Kent TN9 1BE

WEST KENT FEDERATION OF WOMEN'S INSTITUTES YEAR ENDED 30 SEPTEMBER 2025

TRUSTEES' REPORT

The trustees submit their annual report and the financial statements for the year ended 30 September 2025. The trustees have adopted the provisions of the "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Legal and administrative information set out pages 1 forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a Charitable Incorporated Organisation ("CIO") incorporated on 1 October 2020 (registered charity number 1188341). It was formed to convert an unincorporated charity, Kent-West Kent Federation of Women's Institutes (registered charity number 228183) to a CIO status. The charity is governed by its Trust Deed and the Constitution and Rules as laid down for County Federations from time to time by the National Federation of Women's Institutes.

Recruitment, Induction and Training of Trustees

The Trust Deed of the charity governs the appointment of trustees. The Managing Trustees are authorised to appoint new trustees to fill casual vacancies arising among the elected members by co-option.

Every two years, nominations for members of the Board of Trustees are requested from all the WIs in the Federation. If more than twelve members are nominated, an election involving all the WIs in the Federation is held. Other members may be co-opted on to the Board of Trustees at any time.

Trustee training sessions with a tutor from the National Federation of Women's Institutes are held on a regular basis.

Organisational Structure

The Federation is a member of the National Federation of Women's Institutes of England, Wales, Jersey, Guernsey and the Isle of Man (NFWI), a company limited by guarantee no. 2517690, charity registration no. 803793, whose principal address is 104 New King's Road, London, SW6 4LY. The Federation acts as an important link between the NFWI and the individual WIs and Districts in the West-Kent region.

The NFWI Annual meeting was held on zoom on 4 June 2025.

The Charity is organised so that the Trustees meet regularly to manage its affairs. Three staff are employed to assist with the administration of the charity as appropriate, including one staff member employed on a full-time basis and two staff members on a part-time basis.

BOARD OF TRUSTEES

Ten Board of Trustees meetings and a special meeting were held. The following were the members of the Board of Trustees in 2025:

Mrs B Bickell (Petts Wood WI)	Federation Vice Chair
Mrs A Bird (South Park WI)	
Mrs A Breach (Petts Wood WI)	Federation Chair
Mrs G Brown (Hadlow WI)	Federation Vice Chair
Mrs D Daniels (South Park WI)	Federation Vice Chair
	Assistant Federation Treasurer
Mrs C Gupwell (South Park WI / West Kent Zoomers VWI)	
Mrs R King (Lenham WI / West Kent Zoomers VWI)	Federation Treasurer
Mrs J Smith (Walderslade WI)	
Mrs S Sudlow (Nevill WI)	Assistant Federation Treasurer
Mrs V Keeler (Bearsted and Thurnham WI)	

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2025**

TRUSTEES' REPORT

WI ADVISERS

Mrs S Boner (Royal Eltham WI)
Mrs F Farley (Greenslade WI)
Mrs C Gupwell (South Park WI / West Kent Zoomers VWI)
Mrs W Keast (Bredhurst WI) (resigned 19 March 2025)
Mrs C Powell (Badgers Mount WI) (resigned 31 December 2024)
Mrs R Tidby (Bredhurst WI)
Mrs B Wild (West Wickham WI)
Mrs J Smith (Walderslade WI) (appointed 19 March 2025)

FEDERATION APPOINTMENTS

West Kent News Co-ordinators	Mrs L Wills, Mrs R King and Mrs J Buller
Resolutions Co-ordinator	Mrs R Tidbury
Federation Archivists	Mrs C Klempau and Miss S Harris
Publicity Officer	Mrs A Breach, Miss K Smart
ACWW Co-ordinator	Mrs C Gupwell
Combined Arts & Leisure Representative	Mrs J Jones
Science Representative	Mrs W Keast
Systems Administrator & Webmistress	Ms K Smart
Health & Safety Officer	Mrs G Brown
Independent Financial Examiner Administrator	Mrs G Neville

FEDERATION REPRESENTATIVES ON OTHER BODIES

West Kent Country Markets Society Limited	Mrs A Wilkinson
Kent Voluntary Sector Emergency Group	Mrs D Daniels and Mrs J Fissenden

OBJECTIVES AND ACTIVITIES

The objects of every Women's Institute are:

1. To advance the education of women and girls for the public benefit in all areas including (without limitation):
 - a. Local, national and international issues of political and social importance;
 - b. Music, drama and other cultural subjects; and
 - c. All branches of agriculture, crafts, home economics, science, health and social welfare.
2. To promote sustainable development for the public benefit by:
 - a. Educating people in the preservation, conservation and protection of the environment and the prudent use of natural resources; and
 - b. Promoting sustainable means of achieving economic growth and regeneration.
3. To advance health for public benefit; and
4. To advance citizenship for the public benefit by the promotion of civic responsibility and volunteering.

The specific objectives of the charity are to further the purposes of the Women's Institute (WI) organisation within West Kent, and elsewhere.

There are 144 institutes in West Kent. There were unfortunately 3 suspensions within the Federation:

Cage Green	Mar-25
Horton Kirby	Mar-25
North Tonbridge	Mar-25

Two WIs were formed in 2025. Beckenham Belles and Falcon Wood.

One WI was reformed in Oct 2024, Wateringbury.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES YEAR ENDED 30 SEPTEMBER 2025

TRUSTEES' REPORT

The policy of the charity continues to be to offer a wide variety of activities to members and to give support to local institutes as necessary. In planning the few activities for the period, the trustees have given due regard to the guidance issues by the Charity Commission on public benefit. The interests of all members are covered by the variety of classes and events normally organised.

ACHIEVEMENTS AND PERFORMANCE

Enquiries for WI membership are increasing and it is our intention to make opening new WI's a priority going forward as well as growing our overall membership.

The AGM was an outstanding success and was enjoyed by all the members with numbers gradually increasing to pre covid numbers.

BURSARIES

The Federation offers three individual bursaries' and two for individual WIs. Each bursary is worth £200. Winners were drawn at the annual meeting 2025 and were as follows:

Individual winners

Jean Jarvis, Meopham WI
Sarah-Jane Venebales, Nevill WI
Tina Reynolds, East Malling WI

WI Winners

St Mary's West Wickham WI
Madginford Bearsted WI

Chair's Report

This year has been a quite a successful one with a few bumps along the way though! Our Federation events still seem popular however, we are noticing that members are not always supporting the more obvious ones! Consequently, we have had to cancel a few events as the numbers attending did not reach the figures required to avoid a loss. It's always disappointing to have to cancel, for the members who had booked but especially for the committee members who had worked so hard to source the speakers or tutors and the venues. However, we learn from it, look at the possible reasons behind the lack of take up and hope to do better.

Our membership numbers have stabilised even though we sadly suspended three WI's this year however, we have opened two - Beckenham Belles and Falconwood with another WI in Petts Wood opening soon.

The one big change we had was the venue for our AGM. The move to the Woodville in Gravesend was a bit of a gamble but one that I am pleased to say paid off. We had 550 members attend and despite a long queue for coffee before the start, the reviews of the day were very positive and for the first time in a while the event made a profit!

Amanda Breach
Federation Chair

Art and Craft

The Art & Craft year started in November 2024 with a tutor trial workshop with floral designer Wendy Andrade. The committee, which was joined by four trustees, had a go at making floral jewellery wire bracelets. It was deemed a great success leading to Wendy being booked as a speaker for 2025 Art & Craft Annual Day with potential future bookings for workshops for the Federation.

The Art & Craft Committee designed the Kaye Moore Cup Competition to take place at the AGM in March on the theme of a Favourite Plant or Flower in any medium to be judged by our speaker, Adam Frost from Gardeners World.

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2025**

TRUSTEES' REPORT

The next event was meant to be workshops in Getting to Know Your Sewing Machine with ex-Denman tutor Pat Lumsdale in April 2025. Unfortunately, Pat had to cancel as she was having surgery on her hand, and after that decided to retire and move nearer to her family.

We arranged workshops for an Introduction to Pastels with professional artist Kim Langford to take place in June. Members were very pleased to learn techniques on using this beautiful medium and proud of the lovely still life pictures they created.

After a summer off, members looked forward to workshops in September in Broderie Perse (French for Persian Embroidery), with Maxine Keeble, who is a former head of Textiles at a Kent Grammar school and a Qualified Adult Education tutor. It is a style of appliqué where motifs are cut from a printed fabric and arranged on another fabric with embroidery and beading. Ladies brought their own choice of fabrics but were also able to help themselves to a wide range of fabric samples kindly donated by The House Interior Design Company in Southborough.

Our Art & Craft Annual Day also took place in September with more than 200 tickets sold. We had three excellent speakers, seven retail stalls, our usual Bring & Buy and a raffle. Especially interesting were talks about the artist James McNeill Whistler and his contemporaries in anticipation of a major retrospective exhibition to take place at the Tate Gallery next year and a talk about the history and art of the circus. There was very positive feedback from members.

Paula Bates,
Chair, Art & Craft Committee

Green Team

This year has seen new members join the Green Team. Our zooms are well attended and always interesting! We have held 2 events – our mindful walk round Shoreham in June coincided with Great Big Green Week and was well attended by members from across the Federation. In keeping with our green ethos, the walk was accessible by train and I'm glad to say most members used this way to get there. We also took part in the first Tunbridge Wells Climate and Nature Fair to bring the campaigning in green issues by the WI to the public. In spite of the awful rain many people attended, and we had lots of interest in our stand. Our talks to WIs are still being offered by Janie Ramsay and we contribute monthly items to the West Kent News.

Amanda Breach
Annette Smith
The Green Team

Lifestyle (Previously HE)

The Lifestyle Team have held two very successful and well attended Annual Days from October 2024 – September 2025.

The first Annual Day was held on Wednesday 23rd October 2024. One hundred and eighty members attended and listened to talks on – Setting up a bakery - Make do and mend – Face Blindness. We had twelve stalls selling various items including bread from the bakery which sold out very quickly.

Our next Annual Day was held on Wednesday 7th May 2025. Our speakers were – Sloe Seduction – Around the Beehive – Flower arranging Demonstration. These speakers were very popular with our members as we received many messages saying how much they had enjoyed their day.

Barbara Bickell
Lifestyle Joint Chair

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2025**

TRUSTEES' REPORT

Public Affairs and International (PA&I)

KVSEG (Kent Voluntary Services Groups)

Diane Daniels continues to be coordinator and liaison and attends the quarterly meeting of volunteer groups. As it has been very difficult to keep an up-to-date volunteers list, as many groups have closed and membership changes regularly, and we are all getting a little older, we decided we could no longer offer 24/7 emergency cover to KVSEG. However, we will contact members through our Federation weekly emails and offer support on training days. Many volunteers have helped Tonbridge and Malling Council achieve welfare centre training for their staff.

Speakers auditions days

We held our annual day in October. Unfortunately, two of the six speakers booked did not arrive! All speakers were successful in getting into the book and were of high quality.

International Day - Africa

Unfortunately, due to lack of bookings, this event had to be cancelled.

Resolutions coordinators

PAI now have new representatives, sharing the job Thushara Kasturiratne and Rosemary Tidbury. This year's resolution on Bystanders as first aiders was covered by zoom meetings from Red Cross and many groups invited their own speaker to give an overview of CPR and use of defibrillators.

ACWW Team

We held another successful afternoon tea with the proceeds going to ACWW. We continue to provide sacks at events for the collection of jewellery, electrical items to send to Collections for Good Causes and the proceeds go to ACWW.

Diane Daniels

PA&I Chair

Performing Arts, Leisure and Sport (PALS)

We began our year in October 2024 with the popular Annual Whist Day with approximately 60 ladies battling it out under the watchful eyes of Sheila Miles. Two pairs tied for top slot (Ros Meredith & Joan Cook from Gates Green WI and Kay Gordon & Lynn Dempsey from West Wickham WI) and as part of the Day the participants enjoyed a ploughman's lunch.

The Federation Poetry competition run under the PALS banner had the theme 'Moving On' and had 22 entries. The winning entry by Susan Roberts was read out by her at the AGM. Not a dry eye in the house!

The first Paddleboarding and Kayaking event was enjoyed by 27 members on a lovely warm day in June. Many of the novice paddleboarders completed their session confident to stand which is a great tribute to them and the Mote Park Instructor. Unfortunately, the September session did not fare so well and had to be cancelled due to lack of applications.

Sadly, we had to cancel not just the September Watersports event but also a proposed Walking Netball session in May due to lack of applications. We had hoped to run an Activities Day (archery, climbing and rifle shooting) in July but the venue we were planning on using was still under refurbishment.

We end the 2024-25 year looking forward to the 2025 Whist Day in October and also venturing into Performing Arts by holding a Murder Mystery Event planned for Spring 2026.

Jeannette Smith

PALS Chair

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2025**

TRUSTEES' REPORT

Safeguarding

During this year the FSO has undertaken Safeguarding refresher training (courtesy of the WI Learning Hub) and updated various of the documents that are loaded on the West Kent website.

General enquiries from WIs (eg should each WI have its own Safeguarding Officer, who is the National Safeguarding Officer etc) have been answered along with specific questions on content and structure of various NFWI and WKF Safeguarding documents.

Although advice has been sought by WIs in respect of some experiences of members, no actual Safeguarding report forms have been returned to the FSO.

The FSO gave a brief talk on 'Safeguarding and the WI' to one WI during the course of the year.

Jeannette Smith
Federation Safeguarding Officer (FSO)
West Kent Federation of Women's Institutes

Associated Country Women of the World (ACWW)

I have had a busy year giving talks to WIs around Kent about ACWW and the projects that it has chosen to support around the world. We are pleased to have the West Kent Federation and so many WI members that support ACWW and have given generously through "Walk the world" and afternoon Teas to showcase the various projects.

We had a presentation by Casey Daudelin (ACWW Engagement Officer) who reported on the current projects being supported and funded by ACWW.

Women Walk the World: Many WIs around Kent participate in ACWW annual celebration. Together with members across the globe, we raise awareness and funds, showing the strength of our shared movement. We grow stronger when we celebrate and support each other.

I was lucky enough to attend the European Conference in Bucharest and listened with care the speakers who talked about the ongoing problems in various countries surrounding Women and girls. We carry forward the words that inspired us, "If you educate a man, you educate one person: if you educate women, you educate the whole world".

Carol Gupwell
ACWW coordinator

Archives

We are still sorting through the files; there was quite a backlog from all the WIs that closed due to covid.

When a WI suspends everything belonging to that WI is kept at EHL for three years. After that time, if the WI does not re-form everything except their records of monthly meetings and financial statements are disposed of. We encourage the WIs to give their scrap books to local archives as the information is more relevant in their local area. We just do not have room to keep scrap books.

Any banners and tablecloths are stored in the loft and sometimes are used in a display when the history of the Federation is required. We make a pictorial record of the items put in the loft.

We get the occasional request for help, and we do what we can to answer the query.

Sheila Harris
Chris Klempau
Federation Archivists

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2025**

TRUSTEES' REPORT

West Kent News

The West Kent News Editorial Team continues to comprise of Rita King, Lenham WI, Linda Wills, Istead Rise WI, and Janet Buller, Leeds WI. Using Desktop Publisher, Rita and Linda take it in turns monthly at home, to edit the magazine with Janet proof reading throughout the setting up of the monthly magazine. A draft is supplied to the Trustees as part of the final proof reading.

Articles from members remains popular and are entered as they are received, as space allows. Federation items take priority, and the magazine is aimed to be completed by the 18th of each month to allow for a final proof-read and for the magazine to be published ready for WI committee meetings.

A PDF copy of the magazine is uploaded to the Federation Website at the start of each month. Members can then print their own copy, download, or just read online. A small percentage are posted each month, at a cost to the WIs if requested.

Rita King
Linda Wills
Janet Buller
West Kent News Editorial Team

WI Advisers Committee (Membership, Communication and Support)

WI Advisers have had another busy year. Each Adviser continues to maintain contact with their Groups.

A big benefit is Zoom, where we can invite all the WIs within West Kent to discuss issues large and small and also enjoy their success stories.

Though we are a small team we enjoy the help and support of the Board of Trustees' when we need them.

We continue to open WI's as and when the need arises. We welcome Tudor Roses and wish them well.

We continue to seek out other WI members who may like to join our happy band.

Carol Gupwell
Vice Chair

FINANCIAL REVIEW

We finished the year with an overall deficit of £13,048 (2024: surplus of £12,712). Our total reserves at the end of the year were £513,159 (2024: £526,207).

Investment Policy and Objectives

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity. Under the constitution, the charity has the power to make any investment which the trustees see fit. The trustees consider the return on investments in the period to be satisfactory, given the current economic climate.

Reserves

It is the aim of the trustees to maintain unrestricted free reserves in the range of £100,000 to £125,000, which will cover the costs of running the Federation for about 9 months while enabling all prior commitments to be met and including an amount to cover future inflation.

Our unrestricted free reserves, that is unrestricted reserves excluding those represented by tangible fixed assets, amounted to £163,640 (2024: £173,443) at the balance sheet date, before designations.

Therefore, we now have free reserves of £38,640 over and above the £125,000.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES YEAR ENDED 30 SEPTEMBER 2025

TRUSTEES' REPORT

Our reserves are invested and are now included in two 90/95-day deposit accounts.

As a Federation we are extremely grateful for the members contribution to the finances – it provides our one secure income stream. However, in a normal year it does only account for approximately 57% of the income needed to cover the Federation's expenditure. The remaining 43% has to be raised by us mostly through our charitable activities such as events including art and craft days etc. In 2024 fundraising events continued to increase.

What has the Federation income been spent on:

- Staff salaries, including national insurance, pension;
- Public liability insurance; and
- Upkeep and maintenance of Ethel Hunt Lodge including; buildings/contents insurance, utility bills, stationery; phones/computers, cleaning, waste collection.

Federation volunteers, including Trustees, Advisers, and team members are paid expenses. Basically, this is for mileage (45p per mile) and items we may have provided for events e.g. purchase of raffle prizes. Volunteers should not be out of pocket.

All the above covers running the Federation but what benefits are provided to the members and WIs?

- Training for your WI Officers held every year;
- Training of Independent Financial Examiners;
- Six Federation bursaries at £200 each;
- Subsidies for events;
- Value for money on ticket prices for our standard events;
- Provide the set-up costs for new WIs for their first three meetings i.e. we pay the cost of the hall and speaker; and
- Subsidised premium for the WI insurance.

FUTURE PLANS

The Trustees intend to continue to develop the services available to members and to ensure the continued financial strength of the Federation.

STATEMENTS OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing those 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 (FRS102);
- 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 appropriate to presume that the charitable company will continue in business.

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2025**

TRUSTEES' REPORT

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the financial position of the charity and enable them to ascertain to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by the trustees and signed on their behalf by:

.....

**Mrs A Breach
Chair**

Date:

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2025**

Independent examiner's report to the trustees of West Kent Federation of Women's Institutes

I report to the trustees on my examination of the accounts of the West Kent Federation of Women's Institutes ('the CIO') for the year ended 30 September 2025.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO'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 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:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

.....
James Mathieson FCA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Dated:

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	Notes	2025 £	2024 £
Income from:			
Donations and legacies	2	3,224	36,452
Charitable activities	3	96,885	103,982
Other trading activities		1,603	1,227
Investments		2,687	3,377
Total income		<u>104,399</u>	<u>145,038</u>
Expenditure on:			
Charitable activities	5	117,447	132,326
Total expenditure		<u>117,447</u>	<u>132,326</u>
Net (expenditure) / income and net movement in funds		(13,048)	12,712
Reconciliation of funds:			
Total funds brought forward		526,207	513,495
Total funds carried forward	11	<u><u>513,159</u></u>	<u><u>526,207</u></u>

There were no restricted funds in the current or preceding period.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**BALANCE SHEET
AS AT 30 SEPTEMBER 2025**

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Property, plant and equipment	9		349,519		352,764
Investments - cash on deposit			109,991		108,852
			<u>459,510</u>		<u>461,616</u>
Current assets					
Stocks		506		403	
Debtors	10	9,183		12,590	
Cash at bank and in hand		96,139		106,858	
		<u>105,828</u>		<u>119,851</u>	
Liabilities					
Creditors: amounts falling due within one year	11	(52,179)		(55,260)	
			<u>53,649</u>		<u>64,591</u>
Net current assets			<u>53,649</u>		<u>64,591</u>
Total net assets			<u><u>513,159</u></u>		<u><u>526,207</u></u>
The funds of the charity					
Unrestricted funds	11		<u><u>513,159</u></u>		<u><u>526,207</u></u>

The financial statements were approved on the..... and signed on their behalf by:

.....
Mrs A Breach
Chair

.....
Mrs R King
Treasurer

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

West Kent Federation of Women's Institutes meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

1.2 Status

West Kent Federation of Women's Institute is a charitable incorporated organisation (CIO) registered with the Charity Commission in England and Wales. The charity is governed by its Trust Deed. The principal address of the charity is Ethel Hunt Lodge, 4 Hawkwell Business Centre, Maidstone Road, Pembury, Tunbridge Wells, Kent, TN2 4AG.

1.3 Income

Income from donations is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. This is usually on receipt.

Income from charitable activities are recognised as income to the extent that the charity has provided the related services or held the related event. Income received in advance of the service or event taking place is accounted for as deferred income.

Investment income is recognised when receivable.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure is accounted for on an accruals basis, inclusive of VAT, and has been classified under headings that aggregate all costs related to the category.

The charity only has one charitable activity, being 'Membership support, services and activities'. As such all direct costs and support costs are allocated to this activity.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies - continued

1.5 Tangible fixed assets and depreciation

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

Freehold property	1% straight line (excluding land)
Property improvements	5% straight line
Office equipment	25% reducing balance

Tangible fixed assets costing or having a value on acquisition of £100 or less are written off when acquired.

1.6 Stock

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

1.7 Pension contributions

The charity makes defined contributions into employees' personal pension schemes. Contributions are charged to the statement of financial activities as they become payable in accordance with contract terms.

1.8 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds which are set aside by the trustees from time to time for specific purposes.

1.9 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

1.10 Cash on deposit

Cash on deposit that is held solely for investment purposes and intended to be invested for a period greater than 1 year after the balance sheet date has been classified as fixed asset investments on the Balance Sheet.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

2 Donations

	2025 £	2024 £
Donations	3,224	15,977
Legacies	-	20,475
	<u>3,224</u>	<u>36,452</u>

3 Income from charitable activities

	2025 £	2024 £
Membership support, services and activities includes:		
Membership fees	67,411	64,251
West Kent News	1,305	1,271
Publications	719	635
Sub-committee activities	16,445	24,222
Institute insurances	2,498	2,481
County meetings	7,587	5,646
AGM	-	4,586
Speakers lists	920	890
	<u>96,885</u>	<u>103,982</u>

4 Funds received as agent

During the year the charity received funds of £83,570 (2024: £77,831) as an agent. Of this amount £80,822 (2024: £74,730) relates to funds received on behalf of the National Women's Institute and £2,748 (2024: £3,101) relates to donations to be passed on.

During the year the charity paid funds of £83,753 (2024: £96,407) as an agent. Of this amount £80,652 (2024: £91,727) relates to funds received on behalf of the National Women's Institute, £Nil (2024: £2,432) relates to funds held on trust for Institutes in the District and £3,101 (2024: £2,248) relates to donations to be passed on.

At the year end the charity held £2,918 (2024: £3,101) of funds as an agent, which is included in other creditors.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

5 Expenditure on charitable activities

	<i>2025</i>	<i>2024</i>
	<i>Total</i>	<i>Total</i>
	£	£
Membership support, services and activities includes:		
Publications	-	30
Sub-committee activities	11,126	12,520
Institute insurances	2,525	2,814
County meetings	4,468	7,125
AGM	14	2,875
Grants committed	695	993
Support costs (note 6)	98,619	105,969
	<u>117,447</u>	<u>132,326</u>

The grants committed were all awarded to individuals to enable them to attend educational courses.

6 Support costs

	<i>2025</i>	<i>2024</i>
	£	£
Staff costs	51,993	57,561
Training costs	212	90
Premises costs	17,087	10,843
Other office costs (including lease payments)	18,406	26,171
WI Adviser costs	1,548	1,545
Depreciation	3,245	3,868
Subscriptions	222	241
<i>Governance costs:</i>		
Independent examination fees	3,850	3,360
Trustees' expenses	2,056	2,290
	<u>98,619</u>	<u>105,969</u>

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

7 Staff costs

	2025 £	2024 £
Gross salaries	49,444	54,806
Pension contributions	2,549	2,755
	<u>51,993</u>	<u>57,561</u>

The average number of employees on a headcount basis, excluding trustees, during the year was as follows:

	2025 No.	2024 No.
Administrative staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 in the current or preceding year.

8 Net (expenditure) / income

	2025 £	2024 £
This is stated after charging:		
Independent examination fees	3,850	3,360
Other fees to independent examiner	6,148	2,220
Depreciation	3,245	3,868
Operating lease costs	1,406	1,541
	<u>14,649</u>	<u>11,029</u>

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

9 Property, plant and equipment

	<i>Freehold property</i> £	<i>Property improvements</i> £	<i>Fixtures & fittings</i> £	<i>Total</i> £
Cost				
At 1 October 2024	355,484	15,860	4,865	376,209
At 30 September 2025	355,484	15,860	4,865	376,209
Depreciation				
At 1 October 2024	9,775	10,794	2,876	23,445
Charge for the year	1,955	793	497	3,245
At 30 September 2025	11,730	11,587	3,373	26,690
Net book value				
At 30 September 2025	343,754	4,273	1,492	349,519
At 30 September 2024	345,709	5,066	1,989	352,764

Included within freehold property is land of £160,000, which is not depreciated.

10 Debtors

	2025 £	2024 £
Trade debtors	4,572	7,579
Prepayments and accrued income	4,611	5,011
	9,183	12,590

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	41,836	42,249
Other creditors	10,343	13,011
	52,179	55,260
Deferred income:		
Opening deferred income	32,452	31,701
Released to statement of financial activities	(32,452)	(31,701)
Incoming resources deferred in the current year	34,142	32,452
	34,142	32,452

Deferred income relates to fees received for services not yet provided.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

11 Movement on funds: year to 30 September 2025

	<i>1 Oct 2024</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>30 Sept 2025</i> £
General unrestricted fund	498,558	103,399	(116,327)	305	485,935
Designated funds:					
EHL maintenance fund	21,766	-	-	-	21,766
Friendship fund	3,978	-	-	-	3,978
Bursary fund	1,905	1,000	(1,120)	(305)	1,480
	27,649	1,000	(1,120)	(305)	27,224
Total unrestricted funds	526,207	104,399	(117,447)	-	513,159

EHL maintenance fund - for major maintenance or improvement works at Ethel Hunt Lodge.

Friendship fund - to issue grants to WIs that find themselves in financial difficulties.

Bursary fund - to cover the cost of an educational course for members who win a Federation bursary.

Movement on funds: year to 30 September 2024

	<i>1 Oct 2023</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>30 Sept 2024</i> £
General unrestricted fund	486,071	145,038	(131,558)	(993)	498,558
Designated funds:					
EHL maintenance fund	21,766	-	-	-	21,766
Friendship fund	3,978	-	-	-	3,978
Bursary fund	1,680	-	(768)	993	1,905
	27,424	-	(768)	993	27,649
Total unrestricted funds	513,495	145,038	(132,326)	-	526,207

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

12 Financial commitments

At 30 September 2025 the future minimum lease payments under non-cancellable operating leases to which the charity was committed were:

	2025 £	2024 £
Due within 1 year	1,406	1,541
Due between 1 - 5 years	703	1,992
	<u>2,109</u>	<u>3,533</u>

13 Related party transactions

The Board of Trustees are considered to be the charity's key management personnel.

None of the Trustees received any remuneration in the year (2024: £nil). Expenses totalling £2,113 (2024: £1,969) were reimbursed to 12 (2024: 10) trustees in relation to travel and meeting attendance costs.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

England & Wales - Charity number 1188341

Accounts

West Kent Federation of Women's Institutes

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended

30 September 2024

Charity number 1188341

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**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2024**

LEGAL AND ADMINISTRATIVE INFORMATION

REGISTERED CHARITY	1188341
TRUSTEES	Mrs P Bates Mrs B Bickell Mrs A Breach (Chair) Mrs G Brown Mrs D Daniels Mrs C Gupwell Mrs R King (Treasurer) Mrs G Martin Mrs J Smith Mrs S Sudlow
FEDERATION SECRETARIES	Ms M McGovern
FEDERATION BOOKKEEPER	Mr A Shopland
SYSTEMS ADMINISTRATOR	Ms K Smart
PRINCIPAL ADDRESS	Ethel Hunt Lodge 4 Hawkwell Business Centre Maidstone Road Pembury, Tunbridge Wells Kent TN2 4AG
BANKERS	Bank of Scotland Banking Direct Money Market Accounts Centre Teviot House 41 South Gyle Crescent Edinburgh EH12 9BB
BANKERS	Natwest Bank Plc 3 High Street Maidstone Kent ME14 1XU
INDEPENDENT EXAMINER	James Mathieson FCA Lindeyer Francis Ferguson Limited Chartered Accountants North House 198 High Street Tonbridge Kent TN9 1BE

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2024**

TRUSTEES' REPORT

The trustees submit their annual report and the financial statements for the year ended 30 September 2024. The trustees have adopted the provisions of the "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Legal and administrative information set out pages 1 forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a Charitable Incorporated Organisation ("CIO") incorporated on 1 October 2020 (registered charity number 1188341). It was formed to convert an unincorporated charity, Kent-West Kent Federation of Women's Institutes (registered charity number 228183) to a CIO status. The charity is governed by its Trust Deed and the Constitution and Rules as laid down for County Federations from time to time by the National Federation of Women's Institutes.

Recruitment, Induction and Training of Trustees

The Trust Deed of the charity governs the appointment of trustees. The Managing Trustees are authorised to appoint new trustees to fill casual vacancies arising among the elected members by co-option.

Every two years, nominations for members of the Board of Trustees are requested from all the WIs in the Federation. If more than twelve members are nominated, an election involving all the WIs in the Federation is held. Other members may be co-opted on to the Board of Trustees at any time.

Trustee training sessions with a tutor from the National Federation of Women's Institutes are held on a regular basis.

Organisational Structure

The Federation is a member of the National Federation of Women's Institutes of England, Wales, Jersey, Guernsey and the Isle of Man (NFWI), a company limited by guarantee no. 2517690, charity registration no. 803793, whose principal address is 104 New King's Road, London, SW6 4LY. The Federation acts as an important link between the NFWI and the individual WIs and Districts in the West-Kent region.

The NFWI Annual meeting was held at the Royal Albert Hall, London on 5 June 2024.

The Charity is organised so that the Trustees meet regularly to manage its affairs. Three staff are employed to assist with the administration of the charity as appropriate, including one staff member employed on a full-time basis and two staff members on a part-time basis.

Officers of the Federation

At a Special meeting in March 2023 the Board of Trustees elected the following Officers:

Vice Chair	Mrs G Brown, Mrs B Bickell, Mrs D Daniels
Assistant Federation Treasurers	Mrs S Sudlow, Mrs P Bates and Mrs D Daniels

BOARD OF TRUSTEES

Ten Board of Trustees meetings and a special meeting were held. The following were the members of the Board of Trustees in 2024:

Mrs P Bates (Nevill WI)	Assistant Federation Treasurer
Mrs B Bickell (Petts Wood WI)	Federation Vice Chair
Mrs A Breach (Petts Wood WI)	Federation Chair
Mrs G Brown (Hadlow WI)	Federation Vice Chair
Mrs D Daniels (South Park WI)	Federation Vice Chair
	Assistant Federation Treasurer

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2024**

TRUSTEES' REPORT

Mrs C Gupwell (South Park WI / West Kent Zoomers VWI)	
Mrs R King (Lenham WI / West Kent Zoomers VWI)	Federation Treasurer
Mrs G Martin (Walderslade WI)	
Mrs J Smith (Walderslade WI)	
Mrs S Sudlow (Nevill WI)	Assistant Federation Treasurer
Mrs L Marshall (Halling Sapphires WI / West Kent Zoomers VWI)	Assistant to the Board. Retired 9 April 2024

WI ADVISERS

Mrs S Boner (Royal Eltham WI)
Mrs F Farley (Greenslade WI)
Mrs C Gupwell (South Park WI / West Kent Zoomers VWI)
Mrs W Keast (Bredhurst WI)
Mrs C Powell (Badgers Mount WI)
Mrs R Tidby (Bredhurst WI)
Mrs B Wild (West Wickham WI)

FEDERATION APPOINTMENTS

West Kent News Co-ordinators	Mrs L Wills, Mrs R King and Mrs J Buller
Resolutions Co-ordinator	Mrs C Davis (retired 5 June 2024)
	Mrs R Tidbury (appointed 10 July 2024)
Federation Archivists	Mrs C Klempau and Miss S Harris
Publicity Officer	Mrs A Breach, Miss K Smart
ACWW Co-ordinator	Mrs C Gupwell
Combined Arts & Leisure Representative	Mrs J Jones
Science Representative	Mrs W Keast
Systems Administrator & Webmistress	Ms K Smart
Health & Safety Officer	Mrs G Brown
Independent Financial Examiner Administrator	Mrs G Neville

FEDERATION REPRESENTATIVES ON OTHER BODIES

West Kent Country Markets Society Limited	Mrs A Wilkinson
Kent Voluntary Sector Emergency Group	Mrs D Daniels and Mrs J Fissenden

OBJECTIVES AND ACTIVITIES

The objects of every Women's Institute are:

1. To advance the education of women and girls for the public benefit in all areas including (without limitation):
 - a. Local, national and international issues of political and social importance;
 - b. Music, drama and other cultural subjects; and
 - c. All branches of agriculture, crafts, home economics, science, health and social welfare.
2. To promote sustainable development for the public benefit by:
 - a. Educating people in the preservation, conservation and protection of the environment and the prudent use of natural resources; and
 - b. Promoting sustainable means of achieving economic growth and regeneration.
3. To advance health for public benefit; and
4. To advance citizenship for the public benefit by the promotion of civic responsibility and volunteering.

The specific objectives of the charity are to further the purposes of the Women's Institute (WI) organisation within West Kent, and elsewhere.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES YEAR ENDED 30 SEPTEMBER 2024

TRUSTEES' REPORT

There are 146 institutes in Kent. There were unfortunately 6 suspensions within the Federation of which was one reformed:

Borough Belles	Mar-24
Golden Green	Mar-24
North Heath	Mar-24
Ryarsh	Apr-24
Palace & Penge	May-24
Wateringbury (re - forming 09/10/24)	Mar-24

Three WIs were formed in 2024. Aylesford Poppies, Wrotham Roses and Hurst.

The policy of the charity continues to be to offer a wide variety of activities to members and to give support to local institutes as necessary. In planning the few activities for the period, the trustees have given due regard to the guidance issues by the Charity Commission on public benefit. The interests of all members are covered by the variety of classes and events normally organised.

ACHIEVEMENTS AND PERFORMANCE

Enquiries for WI membership are increasing and it is our intention to make opening new WI's a priority going forward as well as growing our overall membership.

The AGM was an outstanding success and was enjoyed by all the members with numbers gradually increasing to pre covid numbers.

BURSARIES

The Federation offers four individual bursaries' and two for individual WIs. Each bursary is worth £200. Winners were drawn at the annual meeting 2024 and were as follows:

Individual winners

Sue Lovell, Matfield WI
Sarah Smith, Bexleyheath & Crayford Waterside WI
Margaret Boakes, Boughton Monchelsea WI
Christine Stephens, Lenham WI

WI Winners

Christ Church, Tunbridge Wells WI
Tenterden Glebe WI

Chair's Report

This year I can report that the numbers for our Federation events are back on track after the Covid slump. To ensure that events break even, sub committees look carefully at venue capacity and overheads. However, we still had to cancel one event this year as the break-even number was not reached, though bizarrely when it was rescheduled in a smaller hall, it quickly became obvious that it was going to be oversubscribed, so a quick phone call and a move to a larger hall meant everyone was accommodated! The ticket booking system through the office gives committees up to date information on how tickets are selling which is extremely useful.

The big event for me is the AGM at Tunbridge Wells, this year we had just over 550 members attend along with delegates from many WIs. Our speakers were Dr Annie Gray and Lindsey Barrell (aka Ms Cherry Bombe) with entertainment from Women in Harmony. It was a great occasion and as the year before the feedback was very positive. However, going into the 2025 AGM we knew that the cost of holding the event in a 900-seater theatre did not make financial sense. Moving the AGM from the Assembly Halls was a big decision and one that I wanted members to be part of, so a questionnaire was sent out to all delegates asking for their views. The vast majority agreed that the current situation could not continue but that an in person Annual Meeting was paramount! So, the summer was spent searching for a venue that would hold around 600 people, have

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2024**

TRUSTEES' REPORT

plenty of parking and rail links. The Woodville, Gravesend fits the bill and I hope that members will embrace this change.

West Kent Federation has made a conscious effort to control expenditure starting with asking sub committees, WI. Advisors and Trustees to hold meetings alternately on Zoom and in person at Ethel Hunt, thereby making savings on travel expenses. We have also opened 3 new WIs and reformed one this year and all are doing well.

Amanda Breach
Federation Chair

Art and Craft

Following on from a fascinating and engaging talk at Art & Craft Annual Days 2023, Stephanie Smart from the House of Embroidered Paper started off our year in March 2024 with an introduction to Quilling workshop. It was quite oversubscribed, but Stephanie brought a helper with her to accommodate more of our members.

Stained glass mosaic workshops were held in May with ex-Denman tutor Anna Conti. These were double oversubscribed, and we had to ballot for tickets. The committee tried to book the tutor for an additional three days but unfortunately the tutor was not available on the dates we could have the venues. Everyone who attended was delighted with the pieces they made and we were sorry some members were disappointed not to get tickets.

In June local art teacher Jan Moffitt led three days of workshops to teach us flower drawing in pencil and then techniques with colour pencils.

Watercolour teacher Matthew Palmer came back in September by popular demand for five workshop days. Matthew has come from Derbyshire for several years now to paint with us and members who take part in his workshops always ask for him to return the following year. He has agreed to come back to West Kent in October 2025 for four more days of workshops.

Our Art & Craft Annual Day was held on Thursday 26th September. The speakers were local artist and illustrator Elaine Gill who is well known for her works of buildings and maps, Becky Cole who wrote a book about All Access Sewing and sold out all the copies she brought with her, and landscape and travel photographer Dave Brooker whose pictures are works of art. Around 250 members attended an excellent and successful day with our usual retail stalls including our well known bring and buy.

Paula Bates
Art and Craft Chair

Green Team

This year the Green Team have continued to attract new members and meet every six weeks on Zoom to discuss issues concerning climate change, exchange ideas and plan for future talks and events. We have given over ten talks to WIs on how to live a more sustainable life and taken part in the Big Green Week campaign and the Clean Water March in London. Our monthly article in the West Kent News has covered its usual variety of 'green' subjects from 'Greening your WI' to 'de cluttering'!

In June we asked members to swap their cars for sustainable travel and organised a walk to Haysden Country Park from Tonbridge station. Twenty-five members joined us, and everyone enjoyed the beautiful countryside.

Amanda Breach
Annette Smith
The Green Team

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2024**

TRUSTEES' REPORT

Lifestyle (Previously HE)

The Lifestyle Committee have held two very successful Annual days in 2024. The first day was Wednesday 17 April at Ditton Community Centre. Our speakers gave presentations on a variety of subjects- Disgraceful Sons of George III, being a Stuntwoman and Writing Crime Novels. Over two hundred members attended and enjoyed hearing our speakers and spending at the many stalls. It was a very successful day which raised over £2,000.

The next Lifestyle Day is to be held on Wednesday 23 October. One hundred and eighty members have already purchased tickets.

Two more Annual days are being arranged for 2025 on Wednesday 14 May and Tuesday 21 October.

Sarah Sudlow
Lifestyle Chair

Public Affairs and International (PA&I)

ACWW (Associated Country Women of the World)

We had a very successful afternoon tea fundraiser. Thanks to all those who attended and all the help we received from other subgroups and advisers. We had six sacks from the West Kent annual meeting to send to raising funds for good causes and the profit went to ACWW. This will be done again next year. Carol Gupwell has also done several talks to groups about ACWW.

KVSEG (Kent Voluntary Services Groups)

Diane Daniels and Jill Fissenden continue to be coordinators and attend the quarterly meeting of volunteer groups. It is very difficult to keep an up-to-date volunteers list as many groups have closed and membership changes regularly, but they do their best. We have had no call outs in the last year, but many volunteers have helped Tonbridge and Malling Council achieve welfare centre training for their staff.

Speakers auditions days

We seemed to have a backlog of requests to be entered in our speakers book so two days were held this year and fully attended by members and speakers. Most speakers were successful in getting into the book and were of high quality.

Science Day

In November we held a science day in Sevenoaks which was very successful and fully booked – 100 in the audience.

Resolutions coordinators

PAI now have new representatives, sharing the job Thushara Kasturiratne and Rosemary Tidbury. As part of this Thushara has taken a lead on one of the WI resolutions Abuse Against Women and children. She will include events in WKN.

Diane Daniels
PA&I Chair

Performing Arts, Leisure and Sport (PALS)

This year our activities began with a Magical Afternoon Tea where we learnt about the history of magic with demonstrations of the tricks. Then the members made a cream tea disappear.

In June once again we hosted the water sports day with two sessions of paddleboarding and one of kayaking, twenty-eight members attended. As before these activities are very popular with our members although the weather was very cold for us this year.

In August a walking netball taster event was run at Tonbridge School. This proved to be popular with twenty-

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2024**

TRUSTEES' REPORT

six ladies attending. Another session will be run next year.

Our Whist Day was very popular this year with sixty ladies attending. The high numbers made the sense of competition greater than usual.

Unfortunately, two of our planned activities had to be cancelled, a Singing Afternoon and the Activities Day (archery, climbing and rifle shooting). We plan to run the Activities Day in 2025 as the facility that we will use will then be fully operational.

Gill Brown
PALS Chair

Associated Country Women of the World (ACWW)

We now have two projects approved:

Rural Womens Health
Towards health equality for marginalised women and girls in Tanzania to have access to Health Services.

Climate Smart Agriculture
Towards sustainable cultivation of vegetables and greens by 50 Dalit Women Farmers in India. It fits well with our hope to reduce food waste. Grow what you can, eat it or pass it on.

We are really proud that West Kent Federation can and do support Women and Girls less fortunate than ourselves.

Please be assured that whatever funds we raise does make a big difference to so many.

Carol Gupwell
For ACWW

Archives

The routine work of sorting through old files has continued, and clearing out unwanted papers etc.as it becomes necessary. When a WI suspends everything belonging to that WI is kept at EHL for three years. After that time, if the WI does not re-form everything except their records of monthly meetings and financial statements are disposed of.

Any banners and table cloths are stored in the loft and sometimes are used in a display when the history of the Federation is required. We still make a pictorial record of the items put in the loft.

We encourage the WIs to give their scrap books to local archives as the information is more relevant in their local area. We just do not have room to keep scrap books.

Sheila Harris
Chris Klempau
Federation Archivists

West Kent News

The West Kent News Editorial Team continues to comprise of Rita King, Lenham WI, Linda Wills, Istead Rise WI, and Janet Buller, Leeds WI. Using Desktop Publisher, Rita and Linda take it in turns monthly at home, to edit the magazine with Janet proof reading throughout the setting up of the monthly magazine. A draft is supplied to the Trustees as part of the final proof reading.

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2024**

TRUSTEES' REPORT

Articles from members remains popular and are entered as they are received, as space allows. Federation items take priority, and the magazine is aimed to be completed by the 18th of each month to allow for a final proof-read and for the magazine to be published ready for WI committee meetings.

A PDF copy of the magazine is uploaded to the Federation Website at the start of each month. Members can then print their own copy, download, or just read online. A small percentage are posted each month, at a cost to the WIs if requested.

Rita King
Linda Wills
Janet Buller
West Kent News Editorial Team

WI Advisers Committee (Membership, Communication and Support)

As in previous years the WI Advisers have continued to have contact with the WIs within their Groups whether that be by face-to-face visits, telephone, email or Zoom. We have not only visited WIs to help with any problems that need attention but also enjoyed attending their celebrations and events and we thank those WIs for always making us welcome.

Sadly, one of our longstanding WI Advisers, Carole Powell retired at the end of December 2024 and at the end of March 2025, Wendy Keast our longest serving WI Adviser will also retire. We thank them both for the contributions that they have both made to West Kent Federation over the years. We welcome Jeanette Smith onto the WI Adviser team. She has been shadowing the WI Advisers for some time and completed her WI Adviser training by the Online training mid-2024. We hope that if other members are interested in this new way of training that they will take the opportunity to contact us for further information.

The WI Advisers have once again supported the WIs by offering Officer training in person and by Zoom and all training events were well supported and offered the opportunity for members from all our WIs to interact and share information. We also offer Meet the Adviser sessions on Zoom, giving the members the opportunity to discuss any issues that have arisen and advise on ways to resolve any problems.

We are also pleased to have opened three new WIs, Aylesford Poppies, Wrotham Roses and Hurst and all are thriving and joining in with their communities. Our virtual WI, West Kent Zoomers, are also continuing with a good attendance and support from their membership.

Bev Wild
WI Advisers Chair

FINANCIAL REVIEW

We finished the year with an overall surplus of £11,586 (2023: deficit of £25,291). Our total reserves at the end of the year were £525,081 (2023: £513,495).

Investment Policy and Objectives

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity. Under the constitution, the charity has the power to make any investment which the trustees see fit. The trustees consider the return on investments in the period to be satisfactory, given the current economic climate.

Reserves

It is the aim of the trustees to maintain unrestricted free reserves in the range of £100,000 to £125,000, which will cover the costs of running the Federation for about 9 months while enabling all prior commitments to be met and including an amount to cover future inflation.

Our unrestricted free reserves, that is unrestricted reserves excluding those represented by tangible fixed assets, amounted to £172,317 (2023: £156,863) at the balance sheet date, before designations.

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2024**

TRUSTEES' REPORT

Therefore, we now have free reserves of £47,317 over and above the £125,000.

Our reserves are invested and are now included in two 90/95-day deposit accounts.

As a Federation we are extremely grateful for the members contribution to the finances – it provides our one secure income stream. However, in a normal year it does only account for only approximately 42% of the income needed to cover the Federation's expenditure. The remaining 58% has to be raised by us mostly through our charitable activities such as events including art and craft days etc. In 2024 fundraising events continued to increase.

What has the Federation income been spent on:

- Staff salaries, including income tax, national insurance, pension;
- Public liability insurance; and
- Upkeep and maintenance of Ethel Hunt Lodge including; buildings/contents insurance, utility bills, stationery; phones/computers, cleaning, waste collection.

Federation volunteers, including Trustees, Advisers, and team members are paid expenses. Basically, this is for mileage (45p per mile) and items we may have provided for events e.g. purchase of raffle prizes. Volunteers should not be out of pocket.

All the above covers running the Federation but what benefits are provided to the members and WIs?

- Training for your WI Officers held every year;
- Training of Independent Financial Examiners;
- Six Federation bursaries at £200 each;
- Subsidies for events;
- Value for money on ticket prices for our standard events;
- Provide the set-up costs for new WIs for their first three meetings i.e. we pay the cost of the hall and speaker; and
- Subsidised premium for the WI insurance.

FUTURE PLANS

The Trustees intend to continue to develop the services available to members and to ensure the continued financial strength of the Federation.

STATEMENTS OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing those 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 (FRS102);
- 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 appropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the financial position of the charity and enable them to ascertain to ensure that the financial statements comply

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2024**

TRUSTEES' REPORT

with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by the trustees and signed on their behalf by:

Mrs A Breach
Chair

Date: 14 March 2025

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST KENT FEDERATION OF WOMEN'S INSTITUTES

Independent examiner's report to the trustees of West Kent Federation of Women's Institutes

I report to the trustees on my examination of the accounts of the West Kent Federation of Women's Institutes ('the CIO') for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO'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 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:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

James Mathieson FCA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Dated: 14 March 2025

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Notes	2024 £	2023 £
Income from:			
Donations and legacies	2	36,452	1,665
Charitable activities	3	103,982	101,731
Other trading activities		1,227	1,202
Investments		3,377	2,038
Total income		<u>145,038</u>	<u>106,636</u>
Expenditure on:			
Charitable activities	5	132,326	131,927
Total expenditure		<u>132,326</u>	<u>131,927</u>
Net income / (expenditure) and net movement in funds		12,712	(25,291)
Reconciliation of funds:			
Total funds brought forward		513,495	538,786
Total funds carried forward	11	<u><u>526,207</u></u>	<u><u>513,495</u></u>

There were no restricted funds in the current or preceding period.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**BALANCE SHEET
AS AT 30 SEPTEMBER 2024**

		2024 £	2024 £	Restated 2023 £	Restated 2023 £
	Notes				
Fixed assets					
Property, plant and equipment	9		352,764		356,632
Investments - cash on deposit			108,852		107,829
			<u>461,616</u>		<u>464,461</u>
Current assets					
Stocks		403		433	
Debtors	10	12,590		11,623	
Cash at bank and in hand		106,858		119,703	
		<u>119,851</u>		<u>131,759</u>	
Liabilities					
Creditors: amounts falling due within one year	11	(55,260)		(82,725)	
				<u>(82,725)</u>	
Net current assets			64,591		49,034
Total net assets			<u><u>526,207</u></u>		<u><u>513,495</u></u>
The funds of the charity					
Unrestricted funds	11		<u><u>526,207</u></u>		<u><u>513,495</u></u>

The financial statements were approved on the 14 March 2025 and signed on their behalf by:

Mrs A Breach
Chair

Mrs R King
Hon. Treasurer

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

West Kent Federation of Women's Institutes meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

1.2 Status

West Kent Federation of Women's Institute is a charitable incorporated organisation (CIO) registered with the Charity Commission in England and Wales. The charity is governed by its Trust Deed. The principal address of the charity is Ethel Hunt Lodge, 4 Hawkwell Business Centre, Maidstone Road, Pembury, Tunbridge Wells, Kent, TN2 4AG.

1.3 Income

Income from donations is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. This is usually on receipt.

Incoming resources from charitable activities are recognised as income to the extent that the charity has provided the related services or held the related event. Income received in advance of the service or event taking place is accounted for as deferred income.

Investment income is recognised when receivable.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure is accounted for on an accruals basis, inclusive of VAT, and has been classified under headings that aggregate all costs related to the category.

The charity only has one charitable activity, being 'Membership support, services and activities'. As such all direct costs and support costs are allocated to this activity.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies - continued

1.5 Tangible fixed assets and depreciation

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

Freehold property	1% straight line (excluding land)
Property improvements	5% straight line
Office equipment	25% reducing balance

Tangible fixed assets costing or having a value on acquisition of £100 or less are written off when acquired.

1.6 Stock

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

1.7 Pension contributions

The charity makes defined contributions into employees' personal pension schemes. Contributions are charged to the statement of financial activities as they become payable in accordance with contract terms.

1.8 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds which are set aside by the trustees from time to time for specific purposes.

1.9 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

1.10 Cash on deposit

Cash on deposit that is held solely for investment purposes and intended to be invested for a period greater than 1 year after the balance sheet date has been classified as fixed asset investments on the Balance Sheet.

1.11 Prior year restatement

In the prior year, an amount of £107,829 was included in cash at bank and in hand on the Balance Sheet. During the preparation of the financial statements it was noted that these funds were held solely for long term investment rather than to meet short-term cash commitments as they fall due. We have therefore restated the prior year figures so that these funds are included as fixed asset investments on the balance sheet. There is no impact on reserves at 1 October 2023.

There is also a restatement of the comparatives of the Financial Commitments disclosure at note 12 for newly identified lease contracts agreed before the 2023 accounting period year end.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

2 Donations

	2024 £	2023 £
Donations	15,977	1,665
Legacies	20,475	-
	<u>36,452</u>	<u>1,665</u>

3 Income from charitable activities

	2024 £	2023 £
Membership support, services and activities includes:		
Membership fees	64,251	61,955
West Kent News	1,271	1,013
Publications	635	762
Sub-committee activities	24,222	23,887
Institute insurances	2,481	2,830
County meetings	5,646	5,668
AGM	4,586	4,896
Speakers lists	890	720
	<u>103,982</u>	<u>101,731</u>

4 Funds received as agent

During the year the charity received funds of £77,831 (2023: £78,407) as an agent. Of this amount £74,730 (2023: £73,808) relates to funds received on behalf of the National Women's Institute, £Nil (2023: £2,432) relates to funds held on trust for Institutes in the District and £3,101 (2023: £2,203) relates to donations to be passed on.

During the year the charity paid funds of £96,407 (2023: £78,120) as an agent. Of this amount £91,727 (2023: £75,726) relates to funds received on behalf of the National Women's Institute, £2,432 (2023: £1,787) relates to funds held on trust for Institutes in the District and £2,248 (2023: £607) relates to donations to be passed on.

At the year end the charity held £3,101 (2023: £21,677) of funds as an agent, which is included in other creditors.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

5 Expenditure on charitable activities

	2024 Total £	2023 Total £
Membership support, services and activities includes:		
Publications	30	120
Sub-committee activities	12,520	21,370
Institute insurances	2,814	5,741
County meetings	7,125	8,747
AGM	2,875	7,999
Grants committed	993	(3,065)
Support costs (note 6)	105,969	91,015
	<u>132,326</u>	<u>131,927</u>

The grants committed were all awarded to individuals to enable them to attend educational courses. The figure is negative this year as previous commitments have expired and been written back.

6 Support costs

	2024 £	2023 £
Staff costs	57,561	45,948
Training costs	90	504
Premises costs	10,843	12,563
Other office costs	26,171	19,808
WI Adviser costs	1,545	2,431
Depreciation	3,868	3,479
Subscriptions	241	188
<i>Governance costs:</i>		
Independent examination fees	3,360	3,180
Trustees' expenses	2,290	2,914
	<u>105,969</u>	<u>91,015</u>

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

7 Staff costs

	2024 £	2023 £
Gross salaries	54,806	43,428
Pension contributions	2,755	2,520
	<u>57,561</u>	<u>45,948</u>

The average number of employees on a headcount basis, excluding trustees, during the year was as follows:

	2024 No.	2023 No.
Administrative staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 in the current or preceding year.

8 Net income / (expenditure)

	2024 £	2023 £
This is stated after charging:		
Independent examination fees	3,360	3,180
Other fees to independent examiner	2,220	1,836
Depreciation	3,868	3,479
Operating lease costs	1,541	538
	<u>11,000</u>	<u>9,033</u>

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

9 Property, plant and equipment

	<i>Freehold property</i> £	<i>Property improvements</i> £	<i>Fixtures & fittings</i> £	<i>Total</i> £
Cost				
At 1 October 2023	355,484	15,860	13,132	384,476
Disposals	-	-	(8,267)	(8,267)
At 30 September 2024	<u>355,484</u>	<u>15,860</u>	<u>4,865</u>	<u>376,209</u>
Depreciation				
At 1 October 2023	7,820	10,001	10,023	27,844
Charge for the year	1,955	793	1,120	3,868
Eliminated on disposal	-	-	(8,267)	(8,267)
At 30 September 2024	<u>9,775</u>	<u>10,794</u>	<u>2,876</u>	<u>23,445</u>
Net book value				
At 30 September 2024	<u>345,709</u>	<u>5,066</u>	<u>1,989</u>	<u>352,764</u>
At 30 September 2023	<u>347,664</u>	<u>5,859</u>	<u>3,109</u>	<u>356,632</u>

Included within freehold property is land of £160,000, which is not depreciated.

10 Debtors

	2024 £	2023 £
Trade debtors	7,579	8,583
Prepayments and accrued income	5,011	3,040
	<u>12,590</u>	<u>11,623</u>

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	42,249	36,343
Other creditors	13,011	46,382
	<u>55,260</u>	<u>82,725</u>
Deferred income:		
Opening deferred income	31,701	30,089
Released to statement of financial activities	(31,701)	(30,089)
Incoming resources deferred in the current year	32,452	31,701
	<u>32,452</u>	<u>31,701</u>

Deferred income relates to fees received for services not yet provided.

11 Movement on funds: year to 30 September 2024

	1 Oct 2023 £	Income £	Expenditure £	Transfers £	30 Sept 2024 £
General unrestricted fund	486,071	145,038	(131,558)	(993)	498,558
Designated funds:					
EHL maintenance fund	21,766	-	-	-	21,766
Friendship fund	3,978	-	-	-	3,978
Bursary fund	1,680	-	(768)	993	1,905
	<u>27,424</u>	<u>-</u>	<u>(768)</u>	<u>993</u>	<u>27,649</u>
Total unrestricted funds	<u>513,495</u>	<u>145,038</u>	<u>(132,326)</u>	<u>-</u>	<u>526,207</u>

EHL maintenance fund - for major maintenance or improvement works at Ethel Hunt Lodge.

Friendship fund - to issue grants to WIs that find themselves in financial difficulties.

Bursary fund - to cover the cost of an educational course for members who win a Federation bursary.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

11 Movement on funds: year to 30 September 2023

	1 Oct 2022 £	Income £	Expenditure £	Transfers £	30 Sept 2023 £
General unrestricted fund	507,172	105,770	(130,752)	3,881	486,071
Designated funds:					
EHL maintenance fund	21,716	50	-	-	21,766
Friendship fund	3,978	-	-	-	3,978
Bursary fund	5,920	816	(1,175)	(3,881)	1,680
Memorial book fund	-	-	-	-	-
	31,614	866	(1,175)	(3,881)	27,424
Total unrestricted funds	538,786	106,636	(131,927)	-	513,495

12 Financial commitments

At 30 September 2024 the future minimum lease payments under non-cancellable operating leases to which the charity was committed were:

	2024 £	Restated 2023 £
Due within 1 year	1,541	1,406
Due between 1 - 5 years	1,992	3,398
	3,533	4,804

13 Related party transactions

The Board of Trustees are considered to be the charity's key management personnel.

None of the Trustees received any remuneration in the year (2023: £nil). Expenses totalling £1,969 (2023: £2,915) were reimbursed to 10 (2023: 11) trustees in relation to travel and meeting attendance costs.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

England & Wales - Charity number 1188341

Accounts

West Kent Federation of Women's Institutes

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended

30 September 2023

Charity number 1188341

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**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2023**

LEGAL AND ADMINISTRATIVE INFORMATION

REGISTERED CHARITY 1188341

TRUSTEES
Mrs P Bates
Mrs B Bickell
Mrs A Breach (Chair)
Mrs G Brown
Mrs C Davis (resigned 27 March 2023)
Mrs D Daniels
Mrs C Gupwell
Mrs R King (Treasurer)
Mrs G Martin
Mrs J Smith
Mrs S Sudlow

FEDERATION SECRETARIES Ms M McGovern

FEDERATION BOOKKEEPER Mr A Whiteley (resigned 20 October 2023)

SYSTEMS ADMINISTRATOR Ms K Smart

PRINCIPAL ADDRESS
Ethel Hunt Lodge
4 Hawkwell Business Centre
Maidstone Road
Pembury, Tunbridge Wells
Kent
TN2 4AG

BANKERS
Bank of Scotland
Banking Direct
Money Market Accounts Centre
Teviot House
41 South Gyle Crescent
Edinburgh
EH12 9BB

BANKERS
Natwest Bank Plc
3 High Street
Maidstone
Kent
ME14 1XU

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2023**

LEGAL AND ADMINISTRATIVE INFORMATION

INDEPENDENT EXAMINER

Amy Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2023**

TRUSTEES' REPORT

The trustees submit their annual report and the financial statements for the year ended 30 September 2023. The trustees have adopted the provisions of the "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Legal and administrative information set out pages 1-2 forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a Charitable Incorporated Organisation ("CIO") incorporated on 1 October 2020 (registered charity number 1188341). It was formed to convert an unincorporated charity, Kent-West Kent Federation of Women's Institutes (registered charity number 228183) to a CIO status. The charity is governed by its Trust Deed and the Constitution and Rules as laid down for County Federations from time to time by the National Federation of Women's Institutes.

Recruitment, Induction and Training of Trustees

The Trust Deed of the charity governs the appointment of trustees. The Managing Trustees are authorised to appoint new trustees to fill casual vacancies arising among the elected members by co-option.

Every two years, nominations for members of the Board of Trustees are requested from all the WIs in the Federation. If more than twelve members are nominated, an election involving all the WIs in the Federation is held. Other members may be co-opted on to the Board of Trustees at any time.

Trustee training sessions with a tutor from the National Federation of Women's Institutes are held on a regular basis.

Organisational Structure

The Federation is a member of the National Federation of Women's Institutes of England, Wales, Jersey, Guernsey and the Isle of Man (NFWI), a company limited by guarantee no. 2517690, charity registration no. 803793, whose principal address is 104 New King's Road, London, SW6 4LY. The Federation acts as an important link between the NFWI and the individual WIs and Districts in the West-Kent region.

The NFWI Annual meeting was held at St Davids Hall, Cardiff in May 2023.

The Charity is organised so that the Trustees meet regularly to manage its affairs. Three staff are employed to assist with the administration of the charity as appropriate, including one staff member employed on a full-time basis and two staff members on a part-time basis.

Officers of the Federation

At a Special meeting in March 2023 the Board of Trustees elected the following Officers:

Vice Chair	Mrs G Brown, Mrs B Bickell, Mrs D Daniels
Assistant Federation Treasurers	Mrs S Sudlow, Mrs P Bates and Mrs D Daniels

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2023**

TRUSTEES' REPORT

BOARD OF TRUSTEES

Ten Board of Trustees meetings and a special meeting were held. The following were the members of the Board of Trustees in 2023:

Mrs P Bates (Nevill WI)	Assistant Federation Treasurer
Mrs B Bickell (Petts Wood WI)	Federation Vice Chair
Mrs A Breach (Petts Wood WI / West Kent Zoomers VWI)	Federation Chair
Mrs G Brown (Hadlow WI)	Federation Vice Chair
Mrs D Daniels (South Park WI)	Federation Vice Chair / Assistant Federation Treasurer
Mrs C Gupwell (South Park WI / West Kent Zoomers WI)	
Mrs R King (Lenham WI / West Kent Zoomers VWI)	Federation Treasurer
Mrs G Martin (Walderslade WI)	
Mrs J Smith (Walderslade WI)	
Mrs S Sudlow (Nevill WI)	Assistant Federation Treasurer
Mrs L Marshall (Halling Sapphires WI / West Kent Zoomers VWI)	Assistant to the Board

WI ADVISERS

Mrs S Boner (Royal Eltham WI)
Mrs F Farley (Halling Sapphires WI / West Kent Zoomers VWI)
Mrs C Gupwell (South Park WI / West Kent Zoomers VWI)
Mrs W Keast (Bredhurst WI)
Mrs C Powell (Badgers Mount WI)
Mrs R Tidby (Bredhurst WI)
Mrs B Wild (West Wickham WI)

FEDERATION APPOINTMENTS

West Kent News Co-ordinators	Mrs L Wills, Mrs R King and Mrs J Buller
Resolutions Co-ordinator	Mrs C Davis
Federation Archivists	Mrs C Klempau and Miss S Harris
Publicity Officer	Mrs A Breach, Miss K Smart
ACWW Co-ordinator	Mrs C Gupwell
Combined Arts & Leisure Representative	Mrs J Jones
Science Representative	Mrs W Keast
Systems Administrator & Webmistress	Ms K Smart
Health & Safety Officer	Mrs G Brown
Independent Financial Examiner Administrator	Mrs G Neville

FEDERATION REPRESENTATIVES ON OTHER BODIES

West Kent Country Markets Society Limited	Mrs A Wilkinson
Kent Voluntary Sector Emergency Group	Mrs D Daniels and Mrs J Fissenden

OBJECTIVES AND ACTIVITIES

The objects of every Women's Institute are:

1. To advance the education of women and girls for the public benefit in all areas including (without limitation):
 - a. Local, national and international issues of political and social importance;
 - b. Music, drama and other cultural subjects; and
 - c. All branches of agriculture, crafts, home economics, science, health and social welfare.
2. To promote sustainable development for the public benefit by:
 - a. Educating people in the preservation, conservation and protection of the environment and the prudent use of natural resources; and
 - b. Promoting sustainable means of achieving economic growth and regeneration.
3. To advance health for public benefit; and
4. To advance citizenship for the public benefit by the promotion of civic responsibility and volunteering.

The specific objectives of the charity are to further the purposes of the Women's Institute (WI) organisation within West Kent, and elsewhere.

There are 146 institutes in Kent. There were unfortunately 8 suspensions within the Federation namely:

Rolvenden	Chiddinstone
Swanley	Hayes
Hoo	Chevening
Rowhill	Headcorn

One WI was formed in July 2023, Tons & Roses.

The policy of the charity continues to be to offer a wide variety of activities to members and to give support to local institutes as necessary. In planning the few activities for the period, the trustees have given due regard to the guidance issues by the Charity Commission on public benefit. The interests of all members are covered by the variety of classes and events normally organised.

ACHIEVEMENTS AND PERFORMANCE

Enquiries for WI membership are increasing and it is our intention to make opening new WI's a priority going forward as well as growing our overall membership.

The AGM was an outstanding success and was enjoyed by all the members with numbers gradually increasing to pre covid numbers.

BURSARIES

The Federation offers four individual bursaries' and two for individual WIs. Each bursary is worth £200. Winners were drawn at the annual meeting 2023 and were as follows:

Individual winners

Linda Patmore, Chislehurst WI

Helen Bruce, Istead Rise WI

Lisa Hutchins-Lobb, Chelsfield Evening WI

Helen Brooks, Otterden & Stalisfield WI

TRUSTEES' REPORT

WI Winners

Pembury Evening WI
Loose WI

Chair's Report

As West Kent Federation Chair I am always amazed by the variety of workshops and events that we have on offer for our members. All our sub committees work hard to book top quality tutors and speakers to educate and inform. The success of these events is apparent in the numbers that are attending, we are not back to pre-Covid numbers yet but getting there.

We made changes to the ticketing process which became completely 'in house' from Ethel Hunt Lodge for some of our larger events this year. This made the system more robust and took away the reliance on postage! The strikes of this year made us realise that we needed a better system and a cheaper one! The Office staff worked closely with the Trustees to provide a system that worked for everyone, and the feedback was very positive.

In June we held our Thank You lunch for all the members of our sub committees; it was great to see so many attend, and for once be able to sit back and relax at an event!

The highlight for me though was the AGM at Tunbridge Wells, my first one as Chair – the atmosphere was great, and all the speakers and the newly formed Federation choir were well received. Listening to the comments of members on their way out they had definitely had an enjoyable time, meeting up with friends and been entertained!

Amanda Breach
Federation Chair

Art and Craft

It was another active year for the Art & Craft Committee starting in March with workshops in beginners Machine Embroidery, taught by well-known textile artist Wendy Dolan as a follow on from her inspiring talks at the previous art and craft Annual Days. These workshops were so popular and oversubscribed that we persuaded Wendy to come back for an additional day in July.

In May professional artist Charles Evans came to teach acrylic painting workshops for beginners which were postponed from 2020 due to the pandemic.

September was a busy month with a week of watercolour workshops with our popular professional art teacher Matthew Palmer. Members love painting with Matthew and demand he returns every year. We are lucky he enjoys painting with us and fits us in between his many commitments all over the country.

We had barely put our paints away when we were into our Art & Craft Annual Days at Ditton, with three excellent speakers. Members were in awe of the stunning Regency costumes made of paper with quilling and embroidery by Stephanie Smart of the House of Embroidered Paper. Going with the Regency theme, Paul Avis, chair of the Tunbridge Wells Civic Society and also the Decimus Burton Society talked about the architect and the project for a Decimus Burton Museum in Tunbridge Wells, furnished in Regency style with rooms for exhibitions and community activities. Our third speaker was Neal Scrase, a local artist, framer and printer of giclee art prints. As a bonus, Barbara Wilson told us about her non-profit Fairtrade business and helping women in deprived communities in Africa and Asia learn to make craft items that can be sold to improve their lives, with lovely items for us to purchase. Our usual retail stalls were there to support us including the well-established popular bring and buy.

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2023**

TRUSTEES' REPORT

The year will finish off with Nancy Adamek returning for more workshops in English Paper Piecing Patchwork in November, making charming Christmas decorations. These workshops have been oversubscribed.

Plans are under way for speakers and workshops in 2024.

Paula Bates
Art and Craft Chair

Green Team

West Kent Green Team has continued to spread its wings attracting more Climate Ambassadors (we now number 14) and providing talks to a growing number of our WIs. Manning information stalls at Federation events including the Carol service, at Maidstone, AGM at Tunbridge Wells and Lifestyle Days at Ditton, all provided excellent opportunities to advertise what we offer, in our talks, and to share ideas with members on how to lead a greener lifestyle. A Zoom talk by Elaine King in November on how to have a more eco – friendly Christmas was very well received, and a picnic and walk at Bore Place held during Green Week was much enjoyed by those who attended.

We also continue to have a monthly column in the West Kent News with different members of the team writing on a wide variety of topics all related to helping us lead a greener lifestyle and thus hopefully lessening the damage being inflicted on our planet.

Amanda Breach
Annette Smith
The Green Team

Lifestyle (Previously HE)

Our Annual Days, in April, were not well supported, the first attracting just 67 members the second only 145, not the numbers we are used to seeing pre-Covid.

On 26th April we had Ben Cross, from Crosslands Nursery giving a talk on his Alstroemerias. Ben also had a stall which was very popular. The second speaker was Andrew Slater, of Must Chup sauces who talked to us about how he created his business making bottled sauces, which he sold at the venue, and they are also available in supermarkets. Our third speaker cancelled, the day before, due to Covid and a replacement speaker was found at very short notice, Colin Preston, Life and Times of a Locksmith. Colin was well received and has gone into our speaker book.

On 27th April we had Juliette Jahaj talking about food hygiene and her work as a microbiologist. Juliette has also gone into the speaker book. The second speaker, Neil Miller, Head Gardener at Hever Castle cancelled on us, 30 minutes before he was due to speak. As luck would have it our sound and vision man's mum give talks on the work of the RNLI and she, very kindly stepped in at the eleventh hour and was very well received. Our final talk was from Mick Wheeler who talked about coffee from bean to cup.

Although these days were not well supported, we did manage a small profit.

We have decided that, in future, we will be splitting our days and having one in April and one in October with the hope that this will attract more members.

Sarah Sudlow
Lifestyle Chair

Public Affairs and International (PA&I)

Another busy year for the committee of PA&I. We held a very successful auditions day in June and September and adding new speakers to the WKWI speakers list.

We organised a zoom meeting to inform groups about the proposed resolution on autism in girls and women which had been proposed by a WKFWI group.

We held a Women in Politics Day at Ryarsh with Tracy Crouch MP, 2 local Borough Councillors and Lisa Guthrie, the Lead for Kent Resilience Forum.

We had an ACWW fundraising afternoon tea at Lenham Village Hall when Magde de Kock chair of ACWW attended. We have sent many bags to Recycling for Good Causes and raised money for ACWW, along with fundraised money from our local groups.

During the year we said goodbye to Tricia Ashdown as our ACWW rep and thanked her for her many years of support.

Diane attended a zoom with National Fed WI and their PA&I rep and other national chairs.

We set up a zoom evening during Black History month, with Chine McDonald, in October but there was not enough take up, so it had to be cancelled.

Diane has attended Kent Voluntary Services Emergency Group regular meetings at Kent Fire Headquarters where representatives from all the voluntary groups and blue light services gather to share information and support.

Diane Daniels
PA&I Chair

Performing Arts, Leisure and Sport (PALS)

This year we started our activities with our now regular Water Sports day in June with two sessions for paddle boarding and one for Kayaking. This year we had much better weather and all the ladies were successful – only two in the water this year.

We returned to Mote Park in July for two sessions of guided walks around the Park. We were shown the history of the park using the old trees as aids to the story. A very interesting way of showing the Park and its diversity of fauna and flora.

In September we organised a Handbells Day. 30 members tried different types of handbells throughout the day. They quickly picked up the skills needed to play the various tunes that were part of the day. By the end of the day, they sounded very good. Many of the members wanted to take this further so we will be planning another session next year.

Our usual Whist Day took place in October, 56 members came to play, and the level of concentration was high. The contest was close with three couples scoring more than 200 points.

The WI choir has sung throughout the year singing both at our Carol Service and the AGM. It is now rationalised to one group that meets in Orpington.

TRUSTEES' REPORT

Our Walking Netball Ambassador continues to work across the County with the groups that she has set up.

Gill Brown
PALS Chair

Associated Country Women of the World (ACWW)

Since attending the ACWW conference in Kuala Lumpur in May, I have been waiting eagerly for confirmation that I have been accepted as ACWW Co-Ordinator for the West Kent Federation. I feel that taking over this role will be quite a big task and until the role is confirmed it is difficult to plan specific events.

Many WIs in West Kent support ACWW by fund raising events such as "Walk the World", quizzes, cake sales etc. Whilst these may be small events, they do raise a fair amount of money for the funds that support Rural Women in Action.

Since returning from Malaysia, I have been keen to share my experiences with members of WI. At the end of September, we arranged an afternoon tea that was attended by 72 members who enjoyed listening to a talk about the conference and were shown pictures of the various activities that had been arranged for the delegates at the event. The highlight of which was dinner at the palace hosted by the King and Queen. What an amazing experience that was. At the tea, we held a raffle and sold pashminas which raised over £300. There are three more talks to deliver before Christmas 2023 to various WIs.

Carol Gupwell
For ACWW

Archives

The Federation Chairman Amanda Breach spent a morning with us and was amazed at the variety of items that are in our archives, from wonderful banners and tablecloths from closed WIs to photo albums of dramatic events and pageants that have taken place across the Federation some going back as far as the 1920s.

We were asked to fill a 20-minute slot at the AGM in Tunbridge Wells. Over 100 years is a long time to look back on and we tried to find things of interest that we had photos of which could be made into a PowerPoint presentation. We were grateful to Keeley Smart for her help setting this up.

The Federation tablecloth and banner from the 1950s was use on the stage to go with the photo we have of the meeting over 70 years ago.

The effects of the covid pandemic are still being felt, with WIs who had been in existence for many years not being able to keep going, so we had quite a few suspended WIs papers to sort and store. Any inquiries we get we try to answer to the best of our abilities, occasionally we get an inquiry from NFWI or families of past members asking if we would like a book or badge, they have found among items they are sorting out.

Sheila Harris
Chris Klempau
Federation Archivists

West Kent News

The West Kent News Editorial Team continues to comprise of Rita King, Lenham WI, Linda Wills, Istead Rise WI, and Janet Buller, Leeds WI. Using Desktop Publisher, Rita and Linda take it in turns monthly at home, to edit the magazine with Janet proof reading throughout the setting up of the monthly magazine. A draft is supplied to the Trustees as part of the final proof reading.

Articles from members remains popular and are entered as they are received, as space allows. Federation items take priority, and the magazine is aimed to be completed by the 18th of each month to allow for a final proof-read and for the magazine to be published ready for WI committee meetings. A PDF copy of the magazine is uploaded to the Federation Website at the start of each month. Members can then print their own copy, download, or just read online. A small percentage are posted each month, at a cost to the WIs if requested.

Rita King
Linda Wills
Janet Buller
West Kent News Editorial Team

WI Advisers Committee (Membership, Communication and Support)

As in previous years the WI Advisers have continued to have contact with the WIs within their Groups whether that be by face-to-face visits, telephone, email or Zoom. We have not only visited WIs to assist with any problems that need attention but also enjoyed attending their celebrations and events and we thank those WIs for always making us welcome.

Following Covid restrictions when some of our WIs were sadly not sustainable we are now seeing a resurgence of our WIs beginning to thrive once more. We are also pleased to have opened a new WI in Tonbridge, Tons N Roses, which has already been involved in local activities and has secured a strong membership. Our virtual WI, West Kent Zoomers, is also continuing with a good attendance and support from their membership.

The WI Advisers have once again supported the WIs by offering Officer training in person and by zoom and all training events were well supported and offered the opportunity for members from all our WIs to interact and share information. We also offer Meet the Adviser sessions on Zoom, giving the members the opportunity to discuss any issues that have arisen and advise on ways to resolve any problems.

We have co-opted two WI members onto the WIA committee, Jeanette Smith and Sonal Dack, who are hoping to commence WI Adviser training in the near future. If you have an interest in this role, you are very welcome to attend our committee meetings as an Observer where you will be able to discuss the Adviser role and duties.

Carol Gupwell
WI Advisers Chair

FINANCIAL REVIEW

We finished the year with an overall deficit of £25,291 (2022: £28,677). Our total reserves at the end of the year were £513,495 (2022: £538,786).

Investment Policy and Objectives

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity. Under the constitution, the charity has the power to make any investment which the trustees see fit. The trustees consider the return on investments in the period to be satisfactory, given the current economic climate.

Reserves

It is the aim of the trustees to maintain unrestricted free reserves in the range of £100,000 to £125,000, which will cover the costs of running the Federation for about 9 months while enabling all prior commitments to be met and including an amount to cover future inflation.

Our unrestricted free reserves, that is unrestricted reserves excluding those represented by tangible fixed assets, amounted to £156,863 (2022: £178,675) at the balance sheet date, before designations.

Therefore, we now have free reserves of £31,863 over and above the £125,000.

Our reserves are invested and are now included in one fixed-term bond and two 90-day deposit accounts.

As a Federation we are extremely grateful for the members contribution to the finances – it provides our one secure income stream. However, in a normal year it does only account for only approximately 42% of the income needed to cover the Federation's expenditure. The remaining 58% has to be raised by us mostly through our charitable activities such as events including art and craft days etc. In 2023 fundraising events continued to increase.

What has the Federation income been spent on:

- Staff salaries, including income tax, national insurance, pension;
- Public liability insurance; and
- Upkeep and maintenance of Ethel Hunt Lodge including; buildings/contents insurance, utility bills, stationery; phones/computers, cleaning, waste collection.

Federation volunteers, including Trustees, Advisers, and team members are paid expenses. Basically, this is for mileage (45p per mile) and items we may have provided for events e.g. purchase of raffle prizes. Volunteers should not be out of pocket.

All the above covers running the Federation but what benefits are provided to the members and WIs?

- Training for your WI Officers held every year;
- Training of Independent Financial Examiners;
- Six Federation bursaries at £200 each;
- Subsidies for events;
- Value for money on ticket prices for our standard events;
- Provide the set-up costs for new WIs for their first three meetings i.e. we pay the cost of the hall and speaker; and
- Subsidised premium for the WI insurance.

FUTURE PLANS

The Trustees intend to continue to develop the services available to members and to ensure the continued financial strength of the Federation. It has been wonderful to start holding events again and the member's support for them.

STATEMENTS OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing those 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 (FRS102);
- 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 appropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the financial position of the charity and enable them to ascertain to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by the trustees and signed on their behalf by:

Mrs A Breach
Chair

Date: 8 February 2024

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST KENT FEDERATION OF WOMEN'S INSTITUTES

Independent examiner's report to the trustees of West Kent Federation of Women's Institutes

I report to the trustees on my examination of the accounts of the Charitable Incorporated Organisation ('the CIO') for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO'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 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:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. 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.

Amy Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Dated: 19 February 2024

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Notes	<i>2023</i> <i>Total funds</i> £	<i>2022</i> <i>Total funds</i> £
Income from:			
Donations	2	1,665	3,224
Other trading activities		1,202	1,352
Investments		2,038	511
Charitable activities	3	101,731	107,728
Total income		<u>106,636</u>	<u>112,815</u>
Expenditure on:			
Charitable activities	5	131,927	141,492
Total expenditure		<u>131,927</u>	<u>141,492</u>
Net expenditure and net movement in funds		(25,291)	(28,677)
Reconciliation of funds:			
Total funds brought forward		538,786	567,463
Total funds carried forward	11	<u><u>513,495</u></u>	<u><u>538,786</u></u>

There were no restricted funds in the current or preceding period.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**BALANCE SHEET
AS AT 30 SEPTEMBER 2023**

	Notes	2023 £	2023 £	2022 £	2022 £
Tangible assets					
Property, plant and equipment	9		356,632		360,111
Current assets					
Stocks		433		553	
Debtors	10	11,623		16,256	
Cash at bank and in hand		227,532		252,396	
		<u>239,588</u>		<u>269,205</u>	
Liabilities					
Creditors: amounts falling due within one year	11	(82,725)		(90,530)	
Net current assets			156,863		178,675
Total assets less current liabilities			<u><u>513,495</u></u>		<u><u>538,786</u></u>
The funds of the charity					
Unrestricted funds	11		<u><u>513,495</u></u>		<u><u>538,786</u></u>

The financial statements were approved on 8 February 2024 and signed on their behalf by:

Mrs A Breach
Chair

Mrs R King
Hon. Treasurer

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

West Kent Federation of Women's Institutes meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

1.2 Status

West Kent Federation of Women's Institute is a charitable incorporated organisation (CIO) registered with the Charity Commission in England and Wales. The charity is governed by its Trust Deed. The principal address of the charity is Ethel Hunt Lodge, 4 Hawkwell Business Centre, Maidstone Road, Pembury, Tunbridge Wells, Kent, TN2 4AG.

1.3 Income

Income from donations is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. This is usually on receipt.

Incoming resources from charitable activities are recognised as income to the extent that the charity has provided the related services or held the related event. Income received in advance of the service or event taking place is accounted for as deferred income.

Investment income is recognised when receivable.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure is accounted for on an accruals basis, inclusive of VAT, and has been classified under headings that aggregate all costs related to the category.

The charity only has one charitable activity, being 'Membership support, services and activities'. As such all direct costs and support costs are allocated to this activity.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies - continued

1.5 Tangible fixed assets and depreciation

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

Freehold property	1% straight line (excluding land)
Property improvements	5% straight line
Office equipment	25% reducing balance

Tangible fixed assets costing or having a value on acquisition of £100 or less are written off when acquired.

1.6 Stock

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

1.7 Pension contributions

The charity makes defined contributions into employees' personal pension schemes. Contributions are charged to the statement of financial activities as they become payable in accordance with contract terms.

1.8 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds which are set aside by the trustees from time to time for specific purposes.

1.9 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

2 Donations

	2023 £	2022 £
Donations	1,665	3,224
	<u>1,665</u>	<u>3,224</u>

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

3 Income from charitable activities

	2023	2022
	£	£
Membership support, services and activities includes:		
Membership fees	61,955	64,167
West Kent News	1,013	966
Publications	762	861
Sub-committee activities	23,887	29,238
Institute insurances	2,830	705
County meetings	5,668	3,360
AGM	4,896	8,311
Speakers lists	720	120
	101,731	107,728
	101,731	107,728

4 Funds received as agent

During the year the charity received £21,677 (2022: £21,390) in funds received as agent. Of this amount £16,997 (2022: £18,951) relates to funds received on behalf of the National Women's Institute, £2,432 (2022: £1,787) relates to funds held on trust for Institutes in the District and £2,248 (2022: £652) relates to donations to be passed on. The total amount is outstanding and included in other creditors.

5 Expenditure on charitable activities

	2023	2022
	<i>Total</i>	<i>Total</i>
	£	£
Membership support, services and activities includes:		
West Kent News	-	16
Publications	120	755
Sub-committee activities	21,370	22,886
Institute insurances	5,741	3,467
County meetings	8,747	4,403
AGM	7,999	9,956
Grants committed	(3,065)	1,275
Speakers lists	-	157
Support costs (note 6)	91,015	98,577
	131,927	141,492
	131,927	141,492

The grants committed were all awarded to individuals to enable them to attend educational courses. The figure is negative this year as previous commitments have expired and been written back.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

6 Support costs

	2023 £	2022 £
Staff costs	45,948	48,648
Training costs	504	-
Premises costs	12,563	12,313
Other office costs	19,808	22,854
WI Adviser costs	2,431	2,936
Depreciation	3,479	3,918
Subscriptions	188	153
Loss on disposal of tangible fixed assets	-	53
<i>Governance costs:</i>		
Independent examination fees	3,180	3,000
Trustees' expenses	2,914	3,439
Trustee indemnity insurance	-	1,263
	<u>91,015</u>	<u>98,577</u>

7 Staff costs

	2023 £	2022 £
Gross salaries	43,428	45,973
Pension contributions	2,520	2,675
	<u>45,948</u>	<u>48,648</u>

The average number of employees on a headcount basis, excluding trustees, during the year was as follows:

	2023 No.	2022 No.
Administrative staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 in the current or preceding year.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

8 Net expenditure

	2023 £	2022 £
This is stated after charging:		
Independent examination fees	3,180	3,000
Other fees to independent examiner	1,836	2,238
Depreciation	3,479	3,919
Operating lease costs	538	538
	<u> </u>	<u> </u>

9 Property, plant and equipment

	<i>Freehold property</i> £	<i>Property improvements</i> £	<i>Fixtures & fittings</i> £	<i>Total</i> £
Cost				
At 1 October 2022	355,484	15,860	13,944	385,288
Disposals	-	-	(812)	(812)
At 30 September 2023	<u>355,484</u>	<u>15,860</u>	<u>13,132</u>	<u>384,476</u>
Depreciation				
At 1 October 2022	5,865	9,208	10,104	25,177
Charge for the year	1,955	793	731	3,479
Eliminated on disposal	-	-	(812)	(812)
At 30 September 2023	<u>7,820</u>	<u>10,001</u>	<u>10,023</u>	<u>27,844</u>
Net book value				
At 30 September 2023	<u>347,664</u>	<u>5,859</u>	<u>3,109</u>	<u>356,632</u>
At 30 September 2022	<u>349,619</u>	<u>6,652</u>	<u>3,840</u>	<u>360,111</u>

Included within freehold property is land of £160,000, which is not depreciated.

10 Debtors

	2023 £	2022 £
Trade debtors	8,583	9,085
Prepayments	3,040	5,828
Other debtors	-	1,343
	<u>11,623</u>	<u>16,256</u>

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	36,343	41,764
Other creditors	46,382	48,765
	<u>82,725</u>	<u>90,529</u>
Deferred income:		
Opening deferred income	30,089	27,358
Released to statement of financial activities	(30,089)	(27,358)
Incoming resources deferred in the current year	31,701	30,089
	<u>31,701</u>	<u>30,089</u>

Deferred income relates to fees received for services not yet provided.

11 Movement on funds: year to 30 September 2023

	1 Oct 2022 £	Income £	Expenditure £	Transfers £	30 Sept 2023 £
General unrestricted fund	507,172	105,770	(130,752)	3,881	486,071
Designated funds:					
EHL maintenance fund	21,716	50	-	-	21,766
Friendship fund	3,978	-	-	-	3,978
Bursary fund	5,920	816	(1,175)	(3,881)	1,680
	<u>31,614</u>	<u>866</u>	<u>(1,175)</u>	<u>(3,881)</u>	<u>27,424</u>
Total unrestricted funds	<u>538,786</u>	<u>106,636</u>	<u>(131,927)</u>	<u>-</u>	<u>513,495</u>

EHL maintenance fund - for major maintenance or improvement works at Ethel Hunt Lodge.

Friendship fund - to issue grants to WIs that find themselves in financial difficulties.

Bursary fund - to cover the cost of an educational course for members who win a Federation bursary.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

11 Movement on funds: year to 30 September 2022

	<i>1 Oct</i> 2021 £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>30 Sept</i> 2022 £
General unrestricted fund	534,019	111,776	(138,887)	264	507,172
Designated funds:					
EHL maintenance fund	21,621	95	-	-	21,716
Friendship fund	3,978	-	-	-	3,978
Bursary fund	7,325	944	(2,605)	256	5,920
Memorial book fund	520	-	-	(520)	-
	<u>33,444</u>	<u>1,039</u>	<u>(2,605)</u>	<u>(264)</u>	<u>31,614</u>
Total unrestricted funds	<u>567,463</u>	<u>112,815</u>	<u>(141,492)</u>	<u>-</u>	<u>538,786</u>

12 Financial commitments

At 30 September 2023 the future minimum lease payments under non-cancellable operating leases to which the charity was committed were:

	<i>2023</i> £	<i>2022</i> £
Due within 1 year	538	538
Due between 1 - 5 years	135	673
	<u>673</u>	<u>1,211</u>

13 Related party transactions

The Board of Trustees are considered to be the charity's key management personnel.

None of the Trustees received any remuneration in the year (2022: £nil). Expenses totalling £2,915 (2022: £3,439) were reimbursed to 11 (2022: 12) trustees in relation to travel and meeting attendance costs.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

England & Wales - Charity number 1188341

Accounts

West Kent Federation of Women's Institutes

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended

30 September 2022

Charity number 1188341

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**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2022**

LEGAL AND ADMINISTRATIVE INFORMATION

REGISTERED CHARITY	1188341
TRUSTEES	Mrs J Backshall (resigned 21 March 2022) Mrs P Bates Mrs B Bickell Mrs A Breach (Chair) Mrs G Brown Mrs C Davis Mrs D Daniels Mrs C Gupwell Mrs R King (Treasurer) Mrs G Martin Mrs G Neville (resigned 21 March 2022) Mrs J Smith Mrs S Sudlow
FEDERATION SECRETARIES	Ms M McGovern
FEDERATION BOOKKEEPER	Mr A Whiteley
SYSTEMS ADMINISTRATOR	Ms K Smart
PRINCIPAL ADDRESS	Ethel Hunt Lodge 4 Hawkwell Business Centre Maidstone Road Pembury, Tunbridge Wells Kent TN2 4AG
BANKERS	Bank of Scotland Banking Direct Money Market Accounts Centre Teviot House 41 South Gyle Crescent Edinburgh EH12 9BB
BANKERS	Natwest Bank Plc 3 High Street Maidstone Kent ME14 1XU

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2022**

LEGAL AND ADMINISTRATIVE INFORMATION

INDEPENDENT EXAMINER

Amy Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2022**

TRUSTEES' REPORT

The trustees submit their annual report and the financial statements for the year ended 30 September 2022. The trustees have adopted the provisions of the "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Legal and administrative information set out pages 1-2 forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a Charitable Incorporated Organisation ("CIO") incorporated on 1 October 2020 (registered charity number 1188341). It was formed to convert an unincorporated charity, Kent-West Kent Federation of Women's Institutes (registered charity number 228183) to a CIO status. The charity is governed by its Trust Deed and the Constitution and Rules as laid down for County Federations from time to time by the National Federation of Women's Institutes.

Recruitment, Induction and Training of Trustees

The Trust Deed of the charity governs the appointment of trustees. The Managing Trustees are authorised to appoint new trustees to fill casual vacancies arising among the elected members by co-option.

Every two years, nominations for members of the Board of Trustees are requested from all the WIs in the Federation. If more than twelve members are nominated, an election involving all the WIs in the Federation is held. Other members may be co-opted on to the Board of Trustees at any time.

Trustee training sessions with a tutor from the National Federation of Women's Institutes are held on a regular basis.

Organisational Structure

The Federation is a member of the National Federation of Women's Institutes of England, Wales, Jersey, Guernsey and the Isle of Man (NFWI), a company limited by guarantee no. 2517690, charity registration no. 803793, whose principal address is 104 New King's Road, London, SW6 4LY. The Federation acts as an important link between the NFWI and the individual WIs and Districts in the West-Kent region.

The NFWI Annual meeting was held at The M & S Arena Liverpool in June 2022.

The Charity is organised so that the Trustees meet regularly to manage its affairs. Three staff are employed to assist with the administration of the charity as appropriate, including one staff member employed on a full-time basis and two staff members on a part-time basis.

Officers of the Federation

At a Special meeting in March 22 the Board of Trustees elected the following Officers:

Chair	Mrs A Breach
Vice Chair	Mrs C Davis, Mrs G Brown, Mrs B Bickell
Hon Federation Treasurer	Mrs R King

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2022**

TRUSTEES' REPORT

The Board of Trustees

Ten Board of Trustees meetings and a special meeting were held. The following were the members of the Board of Trustees in 2022:

Mrs J Backshall (Bearsted Green WI)	Resigned 21 March 22
Mrs P Bates (Nevill WI)	Assistant Federation Treasurer
Mrs B Bickell (Petts Wood WI)	Federation Vice Chair
Mrs A Breach (Petts Wood WI)	Federation Chair
Mrs G Brown (Hadlow WI)	Federation Vice Chair
Mrs C Davis (Horsmonden Morning WI)	Federation Vice Chair
Mrs D Daniels (South Park WI)	
Mrs C Gupwell (South Park WI)	
Mrs R King (Lenham WI)	Federation Treasurer
Mrs G Martin (Walderslade WI)	
Mrs G Neville (Cobham & Luddesdown WI)	Resigned 21 March 22
Mrs J Smith (Walderslade WI)	
Mrs S Sudlow (Nevill WI)	Assistant Federation Treasurer

Non-Executive Sub-Committee Chairmen

Mrs C Gupwell (South Park WI)	Chair WI Advisers
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WI ADVISERS

Mrs S Boner (Royal Eltham WI)
Mrs C Gupwell (South Park WI)
Mrs W Keast (Bredhurst WI)
Mrs C Powell (Badgers Mount WI)
Mrs R Tidby (Bredhurst WI)
Mrs B Wild (West Wickham WI)

BOARD OF TRUSTEES MEMBERS AND WI ADVISERS

West Kent News Co-ordinators	Mrs L Wills, Mrs R King and Mrs J Bullen
Resolutions Co-ordinator	Mrs C Davis
Federation Archivists	Mrs C Klempau and Sheila Harris
Publicity Officer	Mrs A Smith

Ethel Hunt Lodge Staff

Federation Secretary responsible to the Board of Trustees:	Ms M McGovern
Bookkeeper:	Mr A Whiteley
Systems Administrator & Webmistress	Ms K Smart

Charity representatives on other organisations:

West Kent Country Markets Society Limited	Mrs S Aitken
Kent Voluntary Sector Emergency Group	Mrs D Daniels and Mrs J Fissenden

OBJECTIVES AND ACTIVITIES

The objects of every Women's Institute are:

1. To advance the education of women and girls for the public benefit in all areas including (without limitation):
 - a. Local, national and international issues of political and social importance;
 - b. Music, drama and other cultural subjects; and
 - c. All branches of agriculture, crafts, home economics, science, health and social welfare.
2. To promote sustainable development for the public benefit by:
 - a. Educating people in the preservation, conservation and protection of the environment and the prudent use of natural resources; and
 - b. Promoting sustainable means of achieving economic growth and regeneration.
3. To advance health for public benefit; and
4. To advance citizenship for the public benefit by the promotion of civic responsibility and volunteering.

The specific objectives of the charity are to further the purposes of the Women's Institute (WI) organisation within West Kent, and elsewhere.

There are 153 institutes in Kent. There were unfortunately 5 suspensions within the Federation namely:

Northfleet Perry Street
Chelsfield Afternoon
Stockbury
Hunton
Paddock Wood

Yalding which suspended in 2020 has reformed as Yalding and Laddingford. Keston which was suspended in January 2021 has reformed in April 2022.

Coronavirus notwithstanding, the policy of the charity continues to be to offer a wide variety of activities to members and to give support to local institutes as necessary. In planning the few activities for the period, the trustees have given due regard to the guidance issues by the Charity Commission on public benefit. The interests of all members are covered by the variety of classes and events normally organised.

ACHIEVEMENTS AND PERFORMANCE

Membership levels have stabilised after the inevitable drop due to the pandemic and the lockdown and we are now seeing an increase in enquiries which bodes well for the future. However, we mustn't be complacent and growing our membership must remain a priority. The AGM was held in person this year and although numbers were down from previous meetings it was wonderful to be back in person.

BURSARIES

The Federation offers four individual bursaries' and two for individual WIs. Each bursary is worth £200. Winners were drawn at the annual meeting 2022 and were as follows:

Individual winners

Maureen Evans , Halstead WI
Maxine Keeble, Pratts Bottom WI
Thurshara Kasturiratne, South Tonbridge WI
Jane Newsome, Leeds WI

WI Winners

Meopham Evening WI
Sutton Valence WI

Chair's Report

This year has been described as a year of two halves. We began with the threat of Covid over all of us and everyone was worried about large gatherings and meetings were having to be covid compliant - cleaning surfaces, seating spread out around a room and plenty of ventilation. As a Federation this had a huge impact on us, and we started the year cancelling events due to low numbers and when we could hold them a plan B always needed to be in place in case of last-minute cancellations of speakers.

We have had to change the way we plan and certainly there will be fewer 2-day events and zoom talks will also be offered, especially during the winter months. As you will see from the sub committee reports we have embraced the changes and members are returning.

The addition of zoom has also enabled us to hold training sessions for WI committee members and hybrid meetings for Trustees and Advisers when travelling in from around the Federation has proved problematic.

The updating of the IT and phone systems at Ethel Hunt has enabled the staff to provide a much better service to all our members. We are aware though, that the move to a more digital world is not embraced by everyone and we will continue to support all members where we can.

Amanda Breach
Federation Chair

Art and Craft

As the country started to open up in 2021 after the pandemic, the Art & Craft Committee decided to risk going ahead with our Annual Days postponed from 2020. In the event there was great support from the members with 400 tickets sold for the two days. The talks by Pascale Michalski, from painter to quilter, Rosie Geiger, television producer for the Great British Sewing Bee and other programmes, and Matthew Palmer, watercolour artist and teacher were all very well received with many members commenting that it was the best annual days ever.

We took the enthusiasm for Matthew Palmer forward and booked a week of watercolour painting workshops with him in May 2022 that were so oversubscribed that he was asked to come back for more painting days in September, with priority for those who did not get a ticket the first time. Many of our artists used the opportunity to have a second go and we are now talking about an annual visit for painting workshops with Matthew.

TRUSTEES' REPORT

Nancy Adamek was a speaker for us about English Paper Piecing Patchwork at the Annual Days in 2019. Follow on workshops in this craft were planned with Nancy that were postponed due to Covid and these were re-booked for March 2022. Members enjoyed learning this technique to make small mats so much they asked for Nancy to come back for more workshops. We plan to have these making her special Christmas decorations in November 2023.

Paula Bates
Art and Craft Chair

Green Team

The last twelve months has seen Green Team slowly but surely raising its profile among West Kent members. Stands at All Saints, Maidstone in December, the AGM at Tunbridge Wells and the Lifestyle Days at Ditton all attracted interest, and we are delighted that two more Climate Change Ambassadors have joined our ranks.

In September we marked "Green Week" with a Zoom talk given by Caroline Arnold, the Chief Executive of Bore place, and our monthly column in the West Kent News is proving of increasing interest with its wide range of topics with a green theme.

We are now also offering talks to WIs and finding it an excellent way of discovering members interests and concerns, and a good way of sharing ideas on how to address this global challenge to all our lives when even one small gesture towards leading a greener life helps make a difference.

Amanda Breach
Annette Smith
The Green Team

Lifestyle (Previously HE)

In 2022 Lifestyle annual days were, finally, allowed to go ahead, in person, following two years of Covid restrictions. Two days were held at Ditton Community Centre, in April, and although attendance was not up to pre Covid standards, the days were well received and made a good excess. This was the inaugural Lifestyle Event, the sub committee previously being known as Home Economics, and was a trial by fire for the new joint Chairs, Barbara Bickell and Sarah Sudlow as, for each day, a speaker cancelled, one the day before and the other an hour before he was due to speak! In each case a replacement speaker was found, with one of them being the mother of the Sound & Vision man and both replacements were well received. Fortunately, Handbag Bingo and a quiz were held in reserve for any future cancellations. There was also a bonus speaker when former Federation Chair, Annette Smith, was encouraged to speak about her television interview, with Angela Rippon, for the Queen's Platinum Jubilee.

Barbara Bickell
Sarah Sudlow
Lifestyle Joint Chairs

Public Affairs and International (PA&I)

I must start by saying a big thank you to Caroline Davis for all her hard work over the past few years and the very successful events she organised. I took over earlier this year, with Caroline's help, and we have achieved the following:

In February we held an ACWW afternoon tea fundraiser in Lenham. This was a very well attended event with Magdie de Kock (ACWW World President) who was visiting from South Africa and Tish

TRUSTEES' REPORT

Collins ACWW Executive Director. At this point we must give a vote of thanks to Tricia Ashdown for all her hard work promoting and fund raising for ACWW. Tricia has now resigned but is still definitely 'in the wings'. We are still seeking one or two people to take over this important to support women in the world.

In April, we held a zoom meeting with Aimee Payne, Kent Police Cyber Protect and Prevent Officer discussing how to stay safe online and providing practical hints and tips.

In July, we had a new innovation – A Women in Politics Day in Ryarsh with Tracey Crouch, CBE, MP, Jan Aldous, Mayor of Medway, Fay Gooch, past mayor of Maidstone, Mary McKinley, Chair of Ryarsh Parish Council and Lisa Guthrie from the Kent Resilience Forum. This was very well attended and there were some lovely comments from attendees afterwards.

In October, we planned a zoom meeting for Black History Month with guest speaker Chine McDonald but unfortunately there were not enough bookings for this to continue this time.

In September we held a regular event – an Auditions Day in Orpington with 8 speakers who hoped to get their names added to our speakers' book. In the past this has always proved a popular event, and this was no exception.

We still attend the meetings for Kent Voluntary Services Emergency Group. Diane and Jill are the coordinators for West Kent Federation. We haven't been called out in recent years (because of covid etc) to help with a welfare centre but we remain a presence and can be called upon when needed.

Diane Daniels
PA&I Chair

Performing Arts, Leisure and Sport (PALS)

PALS has returned to a full programme this year and have had a very busy year of activities.

We started the year with a Singing Day which again proved very popular with the members with over 70 attending. The success of the singing day has led to the West Kent WI choir being started with 2 groups running in 2 different locations, the 2 groups will join to perform at the Carol Concert and the AGM in March.

The first activity in June was How to play Whist , to encourage more members to then attend the full Whist day.

This was followed by the water sports day when members could both Paddle Board and Kayak if they wished. We had 31 ladies out on the water on a very windy day which was great to see.

The third event in June was the Darts Tournament Final with Petts Wood WI coming out as winners after a very close competition.

A town trail around Rochester ran in August on a very hot Saturday, members and their families worked their way around the photo clue course and returned for tea and cake.

The year ended with the Whist Tournament Day with 50 members competing.

Throughout the year walking netball has been running in several areas with the support of our waking netball ambassador running taster and information sharing sessions.

Gill Brown
PALS Chair

Associated Country Women of the World (ACWW)

Because of the lockdown I was unable to visit WIs during the winter. I have since decided to step down as ACWW Rep so this is my last report.

Coming out of lockdown the PA&I Committee decided to hold a fundraising Afternoon Tea in Lenham on 24 February. We were pleased to welcome Magdie de Kock, the ACWW World President and Tish Collins, the Chief Executive of ACWW. They had both come from the first 'in person' Board meeting of ACWW since the pandemic, and so the members at the tea were the first group to hear about the new plans for ACWW. The plans included the new logo for ACWW and a new way of raising funds. The Women's Empowered Fund and Pennies for Friendship Fund were to end in June 2022 and future donations would go to a general Women in Action Fund, to cover all of ACWW's activities including funding projects.

In June West Kent Federation therefore sent £1,559.83 to ACWW, the amount collected for the Women's Empowered Water and Sanitation Projects Fund, and £68.73 collected for the WI Pennies for Friendship Fund. For the rest of the financial year we collected for the new Rural Women in Action and a further £607.02 was sent to ACWW just after the year end.

Members continued to collect items for Recycling for Good Causes and many sacks were filled at the AGM in March and at the Lenham Tea. Over the year cheques from Recycling and cash collected totalled £675.49, making the total raised by members for ACWW £2,911.07. This figure is less than previous years but understandable because of lockdowns and WIs not having in person meetings.

Another change announced by ACWW is that member societies are asked to nominate an ACWW Coordinator to act as a liaison between the member society and ACWW. The Coordinator would be trained by, and answerable to, ACWW. This would be a departure from the traditional ACWW Rep role, who is answerable to the Federation and reports to the PA&I Committee. There is nothing stopping Federations carrying on with a 'Rep' but she would not have access to the support material, posters and Powerpoint presentations available to Coordinators. The PA&I Committee felt that two people could jointly take on the roles, but so far there have not been any volunteers.

Tricia Ashdown
ACWW Rep

Archives

The routine work of sorting through old files has continued, and clearing out unwanted papers etc. as it becomes necessary. When a WI suspends, everything belonging to that WI is kept at EHL for three years. If after that time, the WI does not re-form then everything except their records of monthly meetings and financial statements are disposed of.

We try to photograph any banners or tablecloths that come in before they are stored in the loft.

Where possible we encourage the WIs to give their scrap books to local archives as the information is more relevant in their local area. We do not keep scrap books if they only contain press cuttings as the newspapers concerned should also have a copy in their archives.

Chris Klempau
Federation Archivist

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2022**

TRUSTEES' REPORT

West Kent News

The West Kent News Editorial Team comprises Rita King Lenham WI, Linda Wills Istead Rise WI, and Janet Buller Leeds WI. Using Desktop Publisher Rita and Linda take it in turns monthly, at home, to edit the magazine with Janet proof reading throughout the setting up of the magazine. A draft is supplied to the Trustees as part of the final proof reading.

The articles from members are added in, as space allows, in the order that they are received. More items are now being received directly into the WKN Mailbox others are forwarded by the Federation Secretary. Federation items take priority, we aim to have the magazine completed by about the 18 of each month, to allow for a final proof-read and to be ready for the copies requested by WIs to be printed and mailed in time for their committee meetings.

Approximately 40 copies are posted out each month at a cost of £1.50 each. The pdf copy of the magazine is posted on our Federation Website at the start of each month. Members can then print their own copy, download, or just read online.

Linda Wills
Rita King
Janet Bull
West Kent News Team

WI Advisers Committee (Membership, Communication and Support)

The WI Advisers continue to support all their groups and enjoy visiting meetings now that we are mixing more freely. The training sessions for Presidents, Treasurers and Secretaries were again found to be beneficial and well received.

We have also had two sessions of "Meet the WIAs" on zoom, in March and November, which were popular and well attended.

I had the pleasure in welcoming our recently qualified adviser Frances Farley to the team who I know will be an asset to the group. We have also co-opted to our happy band Jeannette Smith who has gained extensive experience of the WI over twenty years of membership. We are all looking forward to working with her.

Our virtual WI –"West Kent Zoomers"- continues to thrive due to the dedication and hard work of its committee. Its membership is drawn from far and wide not just Kent or even the UK. It has been a lifeline for those who still feel vulnerable due to Covid etc.

WI Advisers are always ready to help and have a chat. Most problems can be resolved if identified sooner rather than later.

Carol Gupwell
Chairman, WI Advisers

FINANCIAL REVIEW

We finished the year with an overall deficit of £28,677 (2021: deficit of £19,688). Our total reserves at the end of the year were £538,786 (2021: £567,463).

Investment Policy and Objectives

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity. Under the constitution, the charity has the power to make any investment which the trustees see fit. The trustees consider the return on investments in the period to be satisfactory, given the current economic climate.

Reserves

It is the aim of the trustees to maintain unrestricted free reserves in the range of £100,000 to £125,000, which will cover the costs of running the Federation for about 9 months while enabling all prior commitments to be met and including an amount to cover future inflation.

Coronavirus severely impacted part of the financial year and on the Federation finances. Despite this lack of income, we still have commitments to meet.

Our unrestricted free reserves, that is unrestricted reserves excluding those represented by tangible fixed assets, amounted to £178,675 (2021: £206,355) at the balance sheet date, before designations.

Therefore, we now have free reserves of £53,675 over and above the £125,000.

Our reserves are invested and are now included in one fixed-term bond and two 90-day deposit accounts.

As a Federation we are extremely grateful for the members contribution to the finances – it provides our one secure income stream. However, in a normal year it does only account for only approximately 42% of the income needed to cover the Federation's expenditure. The remaining 58% has to be raised by us mostly through our charitable activities such as events including art and craft days etc. In 2022 fundraising events were slowly resumed, attendance at these events only gradually increased to pre covid numbers.

Obviously in the 2022 financial year there has been reduced income apart from the Federation portion of the subscription. Hence the deficit. What has this income been spent on?

- Staff salaries, including income tax, national insurance, pension;
- Public liability insurance; and
- Upkeep and maintenance of Ethel Hunt Lodge including; buildings/contents insurance, utility bills, stationary; phones/computers, cleaning, waste collection.

Federation volunteers, including Trustees, Advisers, and team members are paid expenses. Basically, this is for mileage (40p per mile to 30 June 2022 and 45p per mile thereafter) and items we may have provided for events e.g. purchase of raffle prizes. Volunteers should not be out of pocket.

All the above covers running the Federation but what benefits are provided to the members and WIs?

- Training for your WI Officers held every year;
- Training of Independent Financial Examiners;
- Six Federation bursaries at £200 each;
- Subsidies for events;
- Held the ticket price for our standard events at £10;

TRUSTEES' REPORT

- Provide the set-up costs for new WIs for their first three meetings i.e. we pay the cost of the hall and speaker; and
- Subsidised premium for the WI insurance.

FUTURE PLANS

The Trustees intend to continue to develop the services available to members and to ensure the continued financial strength of the Federation. It has been wonderful to start holding events again and the member's support for them.

STATEMENTS OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing those 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 (FRS102);
- 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 appropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the financial position of the charity and enable them to ascertain to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by the trustees and signed on their behalf by:

Mrs A Breach
Chair

Date: 16 March 2023

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST KENT FEDERATION OF WOMEN'S INSTITUTES

Independent examiner's report to the trustees of West Kent Federation of Women's Institutes

I report to the trustees on my examination of the accounts of the Charitable Incorporated Organisation ('the CIO') for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO'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 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:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Amy Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Dated: 22 March 2023

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Notes	2022 Total funds £	2021 Total funds £
Income from:			
Donations	2	3,224	7,391
Other trading activities		1,352	747
Investments		511	345
Charitable activities	3	107,728	58,182
Total income		<u>112,815</u>	<u>66,665</u>
Expenditure on:			
Charitable activities	4	141,492	86,353
Total expenditure		<u>141,492</u>	<u>86,353</u>
Net expenditure and net movement in funds		(28,677)	(19,688)
Reconciliation of funds:			
Total funds brought forward		567,463	587,151
Total funds carried forward	11	<u><u>538,786</u></u>	<u><u>567,463</u></u>

There were no restricted funds in the current or preceding period.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**BALANCE SHEET
AS AT 30 SEPTEMBER 2022**

		2022 £	2022 £	2021 £	2021 £
	Notes				
Tangible assets					
Property, plant and equipment	8		360,111		361,108
Current assets					
Stocks		553		1,150	
Debtors	9	16,256		4,467	
Cash at bank and in hand		252,396		269,152	
		<u>269,205</u>		<u>274,769</u>	
Liabilities					
Creditors: amounts falling due within one year	10	<u>(90,530)</u>		<u>(68,414)</u>	
Net current assets			178,675		206,355
Total assets less current liabilities			<u>538,786</u>		<u>567,463</u>
The funds of the charity					
Unrestricted funds	11		<u>538,786</u>		<u>567,463</u>

The financial statements were approved on the 16 March 2023 and signed on their behalf by:

Mrs A Breach
Chair

Mrs R King
Hon. Treasurer

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

West Kent Federation of Women's Institutes meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

1.2 Status

West Kent Federation of Women's Institute is a charitable incorporated organisation (CIO) registered with the Charity Commission in England and Wales. The charity is governed by its Trust Deed. The principal address of the charity is Ethel Hunt Lodge, 4 Hawkwell Business Centre, Maidstone Road, Pembury, Tunbridge Wells, Kent, TN2 4AG.

1.3 Income

Income from donations is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. This is usually on receipt.

Incoming resources from charitable activities are recognised as income to the extent that the charity has provided the related services or held the related event. Income received in advance of the service or event taking place is accounted for as deferred income.

Investment income is recognised when receivable.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure is accounted for on an accruals basis, inclusive of VAT, and has been classified under headings that aggregate all costs related to the category.

The charity only has one charitable activity, being 'Membership support, services and activities'. As such all direct costs and support costs are allocated to this activity.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies - continued

1.5 Tangible fixed assets and depreciation

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

Freehold property	1% straight line (excluding land)
Property improvements	5% straight line
Office equipment	25% reducing balance

Tangible fixed assets costing or having a value on acquisition of £100 or less are written off when acquired.

1.6 Stock

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

1.7 Pension contributions

The charity makes defined contributions into employees' personal pension schemes. Contributions are charged to the statement of financial activities as they become payable in accordance with contract terms.

1.8 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds which are set aside by the trustees from time to time for specific purposes.

1.9 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

2 Donations

	2022 £	2021 £
Donations	3,224	7,391
	<u>3,224</u>	<u>7,391</u>

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

3 Income from charitable activities

	2022	2021
	£	£
Membership support, services and activities includes:		
Membership fees	64,167	57,082
West Kent News	966	180
Publications	861	488
Sub-committee activities	29,238	424
Institute insurances	705	-
County meetings	3,360	8
AGM	8,311	-
Speakers lists	120	-
	<u>107,728</u>	<u>58,182</u>

4 Expenditure on charitable activities

	2022	2021
	<i>Total</i>	<i>Total</i>
	£	£
Membership support, services and activities includes:		
West Kent News	16	276
Publications	755	-
Sub-committee activities	22,886	1,833
Institute insurances	3,467	2,193
County meetings	4,403	70
AGM	9,956	500
Grants committed	1,275	1,211
Speakers lists	157	-
Support costs (note 5)	98,577	80,270
	<u>141,492</u>	<u>86,353</u>

The grants committed were all awarded to individuals to enable them to attend educational courses.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

5 Support costs

	2022 £	2021 £
Staff costs	48,648	40,335
Premises costs	12,313	8,169
Other office costs	22,854	15,815
WI Adviser costs	2,936	1,595
Depreciation	3,918	3,288
Subscriptions	153	145
Loss on disposal of tangible fixed assets	53	78
<i>Governance costs:</i>		
CIO registration fees	-	5,022
Independent examination fees	3,000	2,910
Trustees' expenses	3,439	2,032
Trustee indemnity insurance	1,263	881
	<u>98,577</u>	<u>80,270</u>

6 Staff costs

	2022 £	2021 £
Gross salaries	45,973	38,204
Pension contributions	2,675	2,131
	<u>48,648</u>	<u>40,335</u>

The average number of employees on a headcount basis, excluding trustees, during the year was as follows:

	2022 No.	2021 No.
Administration staff	<u>3</u>	<u>3</u>

None of the trustees received any remuneration in the year. Expenses totalling £3,439 (2021: £2,032) were reimbursed to 12 (2021: 11) trustees in relation to meeting attendance costs and expenses incurred on behalf of the charity.

No employee received employee benefits of more than £60,000 in the current or preceding year.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

7 Net expenditure

	2022 £	2021 £
This is stated after charging:		
Independent examination fees	3,000	2,910
Other fees to independent examiner	2,238	1,842
Depreciation	3,919	3,288
Operating lease costs	538	538
	<u> </u>	<u> </u>

8 Property, plant and equipment

	<i>Freehold property</i> £	<i>Property improvements</i> £	<i>Fixtures & fittings</i> £	<i>Total</i> £
Cost				
At 1 October 2021	355,484	15,860	16,388	387,732
Additions	-	-	2,975	2,975
Disposals	-	-	(5,419)	(5,419)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2022	355,484	15,860	13,944	385,288
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 October 2021	3,910	8,415	14,299	26,624
Charge for the year	1,955	793	1,171	3,919
Eliminated on disposal	-	-	(5,366)	(5,366)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2022	5,865	9,208	10,104	25,177
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 30 September 2022	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	349,619	6,652	3,840	360,111
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2021	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	351,574	7,445	2,089	361,108
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Included within freehold property is land of £160,000, which is not depreciated.

9 Debtors

	2022 £	2021 £
Trade debtors	9,085	520
Prepayments	5,828	3,947
Other debtors	1,343	-
	<u> </u>	<u> </u>
	16,256	4,467
	<u> </u>	<u> </u>

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	-	1,621
Accruals and deferred income	41,764	31,238
Other creditors	48,766	35,555
	<u>90,530</u>	<u>68,414</u>
Deferred income:		
Opening deferred income	27,358	34,564
Released to statement of financial activities	(27,358)	(34,564)
Incoming resources deferred in the current year	30,089	27,358
	<u>30,089</u>	<u>27,358</u>

Deferred income relates to fees received for services not yet provided.

11 Movement on funds: year to 30 September 2022

	1 Oct 2021 £	Income £	Expenditure £	Transfers £	30 Sept 2022 £
General unrestricted fund	534,019	111,776	(138,887)	264	507,172
Designated funds:					
EHL maintenance fund	21,621	95	-	-	21,716
Friendship fund	3,978	-	-	-	3,978
Bursary fund	7,325	944	(2,605)	256	5,920
Memorial book fund	520	-	-	(520)	-
	<u>33,444</u>	<u>1,039</u>	<u>(2,605)</u>	<u>(264)</u>	<u>31,614</u>
Total unrestricted funds	<u>567,463</u>	<u>112,815</u>	<u>(141,492)</u>	<u>-</u>	<u>538,786</u>

EHL maintenance fund - for major maintenance or improvement works at Ethel Hunt Lodge.

Friendship fund - to issue grants to WIs that find themselves in financial difficulties.

Bursary fund - to cover the cost of an educational course for members who win a Federation bursary.

Memorial book fund - donations made by WIs in memory of a deceased member are being used to fund a bursary and a page commemorating that member is included in the memorial book. During the year the trustees agreed to merge this fund with the bursary fund and therefore a transfer is shown in the accounts.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

11 Movement on funds: year to 30 September 2021

	<i>1 Oct</i> 2020 £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>30 Sept</i> 2021 £
General unrestricted fund	554,306	59,845	(79,888)	(244)	534,019
Designated funds:					
EHL maintenance fund	20,952	6,073	(5,404)	-	21,621
Friendship fund	3,978	-	-	-	3,978
Bursary fund	7,395	747	(1,061)	244	7,325
Memorial book fund	520	-	-	-	520
	<u>32,845</u>	<u>6,820</u>	<u>(6,465)</u>	<u>244</u>	<u>33,444</u>
Total unrestricted funds	<u>587,151</u>	<u>66,665</u>	<u>(86,353)</u>	<u>-</u>	<u>567,463</u>

12 Financial commitments

At 30 September 2022 the future minimum lease payments under non-cancellable operating leases to which the charity was committed were:

	2022 £	2021 £
Due within 1 year	538	538
Due between 1 - 5 years	673	1,211
	<u>1,211</u>	<u>1,749</u>

13 Related party transactions

The Board of Trustees are considered to be the charity's key management personnel.

The total amount of employee benefits received by key management personnel during the year was £nil (2021: £nil).

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

England & Wales - Charity number 1188341

Accounts

West Kent Federation of Women's Institutes

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended

30 September 2021

Charity number 1188341

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**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2021**

LEGAL AND ADMINISTRATIVE INFORMATION

REGISTERED CHARITY	1188341
TRUSTEES	Mrs J Backshall (Chair) Mrs P Bates Mrs B Bickell Mrs A Breach Mrs G Brown Mrs C Davis Mrs C Gupwell Mrs R King (appointed October 2020) Mrs G Martin Mrs G Neville (Federation Treasurer) Mrs A Smith (resigned 10 March 2021) Mrs S Sudlow Mrs E Vago (resigned 10 March 2021)
FEDERATION SECRETARIES	Mrs L Styles (retired 31 December 2020) Ms M McGovern
FEDERATION BOOKKEEPER	Mr A Whiteley
SYSTEMS ADMINISTRATOR	Ms C Samuell (resigned 10 February 2021) Ms Keeley Smart (started 6 April 2021)
PRINCIPAL ADDRESS	Ethel Hunt Lodge 4 Hawkwell Business Centre Maidstone Road Pembury, Tunbridge Wells Kent TN2 4AG
BANKERS	Bank of Scotland Banking Direct Money Market Accounts Centre Teviot House 41 South Gyle Crescent Edinburgh EH12 9BB
BANKERS	Natwest Bank Plc 3 High Street Maidstone Kent ME14 1XU

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2021**

LEGAL AND ADMINISTRATIVE INFORMATION

INDEPENDENT EXAMINER

Amy Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2021**

REPORT OF THE TRUSTEES

The trustees submit their annual report and the financial statements for the year ended 30 September 2021. The trustees have adopted the provisions of the "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Legal and administrative information set out pages 1-2 forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a Charitable Incorporated Organisation ("CIO") incorporated on 1 October 2020 (registered charity number 1188341). It was formed to convert an unincorporated charity, Kent-West Kent Federation of Women's Institutes (registered charity number 228183) to a CIO status. The charity is governed by its Trust Deed and the Constitution and Rules as laid down for County Federations from time to time by the National Federation of Women's Institutes.

Recruitment, Induction and Training of Trustees

The Trust Deed of the charity governs the appointment of trustees. The Managing Trustees are authorised to appoint new trustees to fill casual vacancies arising among the elected members by co-option.

Every two years, nominations for members of the Board of Trustees are requested from all the WIs in the Federation. If more than twelve members are nominated, an election involving all the WIs in the Federation is held. Other members may be co-opted on to the Board of Trustees at any time.

Trustee training sessions with a tutor from the National Federation of Women's Institutes are held on a regular basis.

Organisational Structure

The Federation is a member of the National Federation of Women's Institutes of England, Wales, Jersey, Guernsey and the Isle of Man (NFWI), a company limited by guarantee no. 2517690, charity registration no. 803793, whose principal address is 104 New King's Road, London, SW6 4LY. The Federation acts as an important link between the NFWI and the individual WIs and Districts in the West-Kent region.

The NFWI Annual meeting due to be held at the Royal Albert Hall in June 2021 was cancelled due to Coronavirus.

The Charity is organised so that the Trustees meet regularly to manage its affairs. Three staff are employed on a part-time basis to assist with the administration of the charity as appropriate.

Officers of the Federation

At a Special meeting on 10 March 2021 the Board of Trustees elected the following Officers:

Chairman	Mrs J Backshall
Vice Chairmen	Mrs C Davis, Mrs A Breach, Mrs G Brown
Hon Federation Treasurer	Mrs G Neville

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2021**

REPORT OF THE TRUSTEES

The Board of Trustees

Ten Board of Trustees meetings and a special meeting were held. The following were the members of the Board of Trustees in 2021:

Mrs J Backshall (Bearsted Green WI)	Federation Chairman
Mrs P Bates (Hawkenbury WI)	Assistant Federation Treasurer
Mrs B Bickell (Petts Wood WI)	
Mrs A Breach (Petts Wood WI)	Federation Vice Chairman
Mrs G Brown (Hadlow WI)	Federation Vice Chairman
Mrs C Davis (Horsmonden Morning WI)	Federation Vice Chairman
Mrs R King (Lenhan WI)	
Mrs G Neville (Cobham & Luddesdown WI)	Federation Treasurer
Mrs A Smith (Lyghe WI)	
Mrs S Sudlow (Nevill WI)	Assistant Federation Treasurer
Mrs E Vago (Ryarsh WI)	Assistant Federation Treasurer
Mrs C Gupwell (South Park WI)	
Mrs G Martin (Walderslade WI)	

Non-Executive Sub-Committee Chairmen

Mrs C Gupwell (South Park WI)	Chairman WI Advisers
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WI ADVISERS

Mrs S Boner (Royal Eltham WI)
Mrs C Gupwell (South Park WI)
Mrs W Keast (Bredhurst WI)
Mrs C Powell (Badgers Mount WI)
Mrs R Tidby (Walderslade WI)
Mrs B Wild (West Wickham WI)

BOARD OF TRUSTEES MEMBERS AND WI ADVISERS have started to visit Institutes again following the easing of lockdown restrictions

West Kent News Co-ordinators	Mrs L Wills, Mrs R King and Mrs J Bullen
Resolutions Co-ordinator	Mrs A Smith
Federation Archivists	Mrs C Klempau and Sheila Harris
Publicity Officer	Mrs A Smith

Ethel Hunt Lodge Staff

Federation Secretary responsible to the Board of Trustees:	Ms Miriam McGovern
Bookkeeper:	Mr Alan Whiteley
Systems Administrator & Webmistress	Ms Clair Samuel/Ms Keeley Smart

Charity representatives on other organisations:

West Kent Country Markets Society Limited	Mrs S Aitken
Kent Voluntary Sector Emergency Group	Mrs D Daniels and Mrs J Fissenden

REPORT OF THE TRUSTEES

OBJECTIVES AND ACTIVITIES

The objects of every Women's Institute are:

1. To advance the education of women and girls for the public benefit in all areas including (without limitation):
 - a. Local, national and international issues of political and social importance;
 - b. Music, drama and other cultural subjects; and
 - c. All branches of agriculture, crafts, home economics, science, health and social welfare.
2. To promote sustainable development for the public benefit by:
 - a. Educating people in the preservation, conservation and protection of the environment and the prudent use of natural resources; and
 - b. Promoting sustainable means of achieving economic growth and regeneration.
3. To advance health for public benefit; and
4. To advance citizenship for the public benefit by the promotion of civic responsibility and volunteering.

The specific objectives of the charity are to further the purposes of the Women's Institute (WI) organisation within West Kent, and elsewhere.

There are 150 institutes in Kent. There were unfortunately 14 suspensions within the Federation namely:

Aylesford and Eccles
Bidborough
Blackfen
Brockwell Park
Chiddingstone
Fordcombe
Goudhurst
Harrietsham
Hildenborough Afternoon
Keston
Longfield Hill
Otford Evening
St Marys Platt
Tenterden
Westerham Darent

Yalding which suspended in 2020 has reformed as Yalding and Laddingford.

Coronavirus notwithstanding, the policy of the charity continues to be to offer a wide variety of activities to members and to give support to local institutes as necessary. In planning the few activities for the period, the trustees have given due regard to the guidance issues by the Charity Commission on public benefit. The interests of all members are covered by the variety of classes and events normally organised.

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2021**

REPORT OF THE TRUSTEES

ACHIEVEMENTS AND PERFORMANCE

Membership of the West Kent Federation of Women's Institutes remains relatively stable although understandably there has been a drop in membership. The Annual Meeting was held on 10 March 2021 as a Zoom meeting and comprised just the business side with no speakers.

BURSARIES

The Federation now offers four individual bursaries' and two for WIs. Each bursary is worth £200. Winners drawn at the annual meeting 2021 were as follows:

Mrs A Payne (Hadlow WI)
Ms L Sanders (St Marys West Wickham WI)
Mrs M Chapman (Abbey Wood WI)
Mrs S Goodwin (St Marys West Wickham)
Matfield WI
Wells Belles WI

Chair's Opening Report

What a year it has been. In September 2020 there was a chink of light in the Coronavirus tunnel and we had our first on site Trustee's Meeting for six months albeit with masks on and windows open. Then all was shut down again due to Covid 19. It was not until the spring 2021 that we could think about meeting in person again. Throughout this time our noble office staff carried on working either in the office alone or at home, we could not have managed without them.

At Federation level we organised Zoom Meetings on many topics. Group Secretaries', Presidents', Secretaries' and Treasurers' meetings were held online to keep in touch.

Once we were given the green light to meet outside again we organised walks, paddle boarding and walking netball. These usually took place in the rain- one day we had rain, hail, thunder, lightning and sunshine! BUT it was good to see our members.

Whilst this was going on, it become apparent that our phone and IT systems were not up to present day standards. We have made steady progress in updating our Computer Equipment and Systems although some of our WI members found this difficult, conversely it was welcomed by other sections of the West Kent membership.

We have to be very careful to reach out to those who do not use computers but we must be a forward looking Federation by embracing new technology. We must not forget that the WI's Foundations were Inspiring Women and promoting Friendship and Fellowship.

We look forward to a new year and a new start in 2021/2022.

Jane Backshall
Federation Chair

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2021**

REPORT OF THE TRUSTEES

Art and Craft

Art and Craft Workshops and Annual Days were postponed from 2020 but the committee did keep in contact with our tutors and speakers. As soon as society started to open up, we worked hard to rebook our venue, speakers and stalls for the Annual Days 2021 and by the end of September had everything in place for the event in October.

We did manage to run another Federation Christmas card competition in 2021 with all entries being printed, which will be sent out by the Federation. Entries from 2021 will be displayed at the Annual Days, and it is planned to display all previous years' entries at the Federation Event to take place in Maidstone on the 8th December.

The workshops planned for 2020 in English Paper Piecing Patchwork, Watercolour Painting and making Christmas flowers have been rebooked for 2022.

In the meantime we were able to hold a free Zoom talk for members about the craft of Journaling by Jackie Sumerfield in April 2021. Jackie gave an inspiring talk on how to make beautiful journals even if you cannot draw or paint, with lovely examples of her work to create wonderful memories of holidays or special events.

Paula Bates
Art and Craft Chair

Green Team

During the last year despite being unable to meet face to face the Green Team has held regular zoom meetings to discuss future events and to keep up to date with Green Issues. As with other Teams the pandemic has curtailed much of what we had planned, however we have organised 2 Green Team zoom talks to coincide with Great Big Green Week in September. The first was given by Daniel Webb of Everyday Plastics and the second from Alex Green of the Let's Go Zero Campaign. Both were well attended and informative. We have also encouraged WIs to take part in Great Big Green Week celebrating action against climate change and encouraging communities to explore and protect green spaces.

The Green Team continue to write a monthly Green Team column in the West Kent News highlighting green issues, has started doing some Zoom talks to WIs (slight exaggeration as thinking of my 10 minutes to lghtham WI), and is looking forward to going out to WI meetings in 2022 and holding a Sustainable Fashion Day sometime next year

Amanda Breach
Annette Smith
The Green Team

Lifestyle (Previously HE)

Due to Covid the past year has been difficult to arrange activities. Unfortunately the committee had to cancel the Annual Day on 21st September due to Government restrictions, poor ticket sales and the cost of the Audio Visual team.

Instead the committee held two Zoom talks. Ben Cross - Crosslands Flower Nursery all about Alstromerias and tour of his Nursery. The next Zoom talk will be in November – Ingrid Jansen – Decluttering your house!

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2021**

REPORT OF THE TRUSTEES

At the September committee meeting all the members voted to change the name of this team from Home Economics to Lifestyle as we felt this title enables us to widen the scope of our activities.

The committee is pleased to report that two Annual Days have been booked for 26th and 27th April 2021 at Ditton Community Hall.

Barbara Bickell
Sarah Sudlow
Lifestyle Joint Chairs

Public Affairs and International (PA&I)

2020 was a year when most things stopped because of the Covid pandemic. Having had no opportunity to hold local Resolution meetings, NFWI passed the two proposed resolutions ready for WIs to start work on the campaigns. We were unable to hold live meetings during the year but organised four different Zoom meetings for members. In December we held a meeting promoting Stem Cell Donations with a speaker from "DKMS" (one of the organisations that collect stem cell donations) and a local successful recipient of stem cells. In January we had a speaker from "Stop the Staffik" to support the Stop Modern Slavery resolution. In April we addressed the 2021 resolution on Targeting Ovarian Cancer with a speaker from "Target Ovarian Cancer" and a couple who had campaigned and fund-raised after their mother had passed away from ovarian cancer. Our final Zoom in May was a talk from Sarah Keith-Lucas, the weather forecaster, who spoke on "Weather forecasting – how science tells us about the future". This fitted in well with all the Climate Change activities that have been prevalent this year. All four Zoom meetings were very well supported, with even a few husbands in the background for the weather talk! Thank you for supporting what was then the new venture into Zoom meetings.

We are planning a live meeting in February in the form of an Associated Country Women of the World (ACWW) fund raising tea with the International and European Presidents of ACWW coming to speak to us about ACWW projects across the world.

Thank you to the Members of the PA&I sub-committee who work hard to continue to plan events that we hope will interest members.

Caroline Davis
PA&I Chair

Performing Arts, Leisure and Sport (PALS)

The Murder Mystery that had been planned for October 2020 was not able to go ahead because of Covid restrictions.

Some WIs were able to continue the very restricted darts tournament.

Committee meetings were held on Zoom during the restrictions. Our first face to face meeting was in April.

The first event that we could hold in May 2021 was a walk from Hope Hill. 65 members attended following maps around a 2 or 5 mile course, many of us got very wet on that day as there were many heavy showers but all got round the course.

In July continuing the outdoor theme to our activities a paddle boarding event was organised at Mote Park. This was 2 sessions attended by 27 members, only 3 got really wet and all achieved standing on the boards.

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2021**

REPORT OF THE TRUSTEES

In August we ran a bowls taster session at Horton Kirby 16 members spent the afternoon learning the skills which lead to a competitive finish followed by a cream tea.

This year's darts tournament continues with fewer teams than usual as the restrictions have made it difficult for members to play.

Our planning for November 2021 includes the Whist day at Ryarsh and the postponed Murder Mystery at Platt Memorial Hall.

Gill Brown
PALS Chair

Associated Country Women of the World (ACWW)

WIs have again not been able to meet in person for most of the last year and as a result fundraising for ACWW is well down on previous years. The end of year amount sent via West Kent Federation was £1,239.43.

West Kent was again supporting the Clean Water and Sanitation pot of the Women Empowered Fund; £729.43 will go towards projects that come under this heading. The remaining £510 will go to the WI Pennies for Friendship Fund, which is used for project expenses. £500 of this came from Aylesford & Eccles WI following their suspension this year.

A further £299.80 was sent direct to ACWW. There may well be further donations made direct to ACWW of which I have not been informed.

The ACWW European Conference due to take place in October 2020 is now rescheduled for October 2022, and the ACWW World Conference in Malaysia has been moved to May 2023.

The appeal for jumpers for African children has been much more successful than anticipated and West Kent members have continued knitting jumpers during the lockdowns earlier this year. ACWW has well over 1,000 jumpers at their London Headquarters and have asked me not to deliver to London the jumpers sent to me by West Kent members. I now have over 300 beautiful jumpers. Once the African Board members start visiting London again they will take the jumpers back to Africa on their return.

I have not been able to give talks to WIs this year but I have written monthly articles on ACWW for West Kent News.

Tricia Ashdown
ACWW Rep

Archives

We have not been into the office much due to the coronavirus pandemic. There have been quite a few WIs that have suspended and we have sorted through their paperwork, which is kept for 3 years while there is still a chance for a WI to reopen. It is suggested if a suspended WI has a Scrapbook they see if a local history society would like it in their archive, as unfortunately we do not have space to store them. We have the occasional emails from people trying to find information about WIs in West Kent which we do our best to answer. NFWI also send us through enquiries from time to time.

Chris Klempau
Federation Archivist

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2021**

REPORT OF THE TRUSTEES

West Kent News

The last year has seen a change in how the West Kent News is delivered to members. The pandemic and its repercussions affected how the publications were produced and printed. During the later part of 2020, it became necessary to produce the monthly news in-house and the decision was made to produce an advertisement free monthly newsletter which would be sent predominately via electronic means.

It was Linda Wills and Rita King that agreed to compile and produce the publication on alternate months together with Janet Buller and Connie Newman proof reading and advising on the prepared publications. The West Kent News would then be submitted to the Members electronically and would also be posted onto the Federation website.

After a couple of trials, the on-line and in-house publication went live in 2021 and has had many advantages. The reduction of the use of paper, less visits to Ethel Hunt Lodge, latter submission dates are just a few of the advantages. Feedback on the publications has been, overall, positive and encouraging. It was apparent, however, that a minority of members could not access electronic news and arrangements were made for those members to receive their news by either being despatched by the office or by their own WI's.

The last nine months has been positive and the workflow managed relatively smoothly. Individual WI's submit their news to the WKN's email address and the sub-committees liaise on what space they require and communicate upcoming events. It has indeed been a big learning curve for everyone on producing and distributing the magazine and whilst not all members appreciate the change, most views are favourable on continuing the new way of working.

Rita King
West Kent News Editorial Team

WI Advisers Committee (Membership, Communication and Support)

It is with sadness that I have to report that a total of 14 WIs have had to suspend – the past 18 months has taken a heavy toll.

WI Adviser Angela Sutherland recently retired and I would like to thank her for all her efforts and support over the years and wish her well in the future.

Many WIs have folded due to an ageing demographic, even though the Federation and the WIAs have done their best to support them in a variety of ways. It is always sad to see a long established WI fall by the wayside. Others have mainly suspended due to members not being prepared to take on the roles of Officers (President, Secretary and Treasurer) which causes us all sorts of frustration. We also have a new WIA – Rosemary Tidby and we look forward to her input to the team and the WIs that she will support. Additionally we have a trainee WIA, Frances Farley, who will commence training in January 2022. So it's not all bad news and we are strengthening the WIA team.

On a happier note I had the pleasure of reforming the Yalding and Laddingford WI which appears to be a lively and vibrant group, so here's wishing them well for the future.

The West Kent Federation is in the throes of forming a Virtual WI, which it is hoped will launch in November 2021 and after a trial period be open for membership from April 2022.

It has been a hard time for all but the WI is resolute and resilient and just keeps on going.

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2021**

REPORT OF THE TRUSTEES

Well done everyone.

Carol Gupwell
Chairman, WI Advisers

FINANCIAL REVIEW

We finished the year with an overall deficit of £19,688 (2020: deficit of £36,870). Our total reserves at the end of the year were £567,463 (2020: £587,151).

Investment Policy and Objectives

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity. Under the constitution, the charity has the power to make any investment which the trustees see fit. The trustees consider the return on investments in the period to be satisfactory, given the current economic climate.

Reserves

It is the aim of the trustees to maintain unrestricted free reserves in the range of £100,000 to £125,000, which will cover the costs of running the Federation for about 9 months while enabling all prior commitments to be met and including an amount to cover future inflation.

Coronavirus continues to impact the Federation finances, with our only income this year being from the Federation portion of the subscription, for which we are very grateful as our one guaranteed source of income. Despite this lack of income we still have commitments to meet.

Our unrestricted free reserves, that is unrestricted reserves excluding those represented by tangible fixed assets, amounted to £206,355 (2020: £227,477) at the balance sheet date, before designations.

Therefore, we now have free reserves of £81,355 over and above the £125,000.

Our reserves are invested and are now included in two fixed-term bonds and two 90-day deposit accounts.

As a Federation we are extremely grateful for the members contribution to the finances – it provides our one secure income stream. However, in a normal year it does only account for only approximately 42% of the income needed to cover the Federation's expenditure. The remaining 58% has to be raised by us mostly through our charitable activities such as events including art and craft days etc. In 2021 the percentage of membership fees to total income is much higher at 86% and this is due to many fundraising events not being able to take place due to coronavirus.

Obviously in the 2020-21 financial year there has been minimal income apart from the Federation portion of the subscription. Hence the deficit. What has this income been spent on?

- Staff salaries, including income tax, national insurance, pension;
- Public liability insurance; and
- Upkeep and maintenance of Ethel Hunt Lodge including; buildings/contents insurance, utility bills, stationary; phones/computers, cleaning, waste collection.

On the maintenance front we have had to replace the old wooden fire escape (which literally had pieces falling off it). The new fire escape cost £4,800.

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2021**

REPORT OF THE TRUSTEES

Federation volunteers, including Trustees, Advisers, and team members are paid expenses. Basically, this is for mileage (40p per mile) and items we may have provided for events e.g. purchase of raffle prizes. Volunteers should not be out of pocket.

All the above covers running the Federation but what benefits are provided to the members and WIs?

- Training for your WI Officers held every year;
- Training of Independent Financial Examiners;
- Six Federation bursaries at £200 each;
- Subsidies for events i.e., before Covid stopped events we have subsidised the cost of tickets for days such as drama days, mental health events. During this last year this has taken the form of free Zoom talks for members;
- Held the ticket price for our standard events at £10;
- Provide the set-up costs for new WIs for their first three meetings i.e. we pay the cost of the hall and speaker; and
- As a one off in 2020/21 we paid the whole premium for the WI insurance rather than asking for the normal contribution from WIs.

FUTURE PLANS

The Trustees, when we can, intend to continue to develop the services available to members and to ensure the continued financial strength of the Federation. It has been wonderful to start holding events again and the member's support for them.

STATEMENTS OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing those 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 (FRS102);
- 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 appropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the financial position of the charity and enable them to ascertain to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

**WEST KENT FEDERATION OF WOMEN'S INSTITUTES
YEAR ENDED 30 SEPTEMBER 2021**

REPORT OF THE TRUSTEES

Approved by the trustees and signed on their behalf by:

Jane Backshall.

Mrs J Backshall
Chairman

Date: *26th January 2022*

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST KENT FEDERATION OF WOMEN'S INSTITUTES

Independent examiner's report to the trustees of West Kent Federation of Women's Institutes

I report to the trustees on my examination of the accounts of the Charitable Incorporated Organisation ('the CIO') for the year ended 30 September 2021.

Responsibilities and basis of report

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

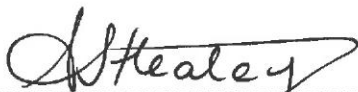
I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.



.....
Amy Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Dated: 31.....January.....2022

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Notes	<i>2021</i> <i>Total funds</i> £	<i>2020</i> <i>Total funds</i> £
Income from:			
Donations	2	7,391	1,278
Other trading activities		747	1,834
Investments		345	1,522
Charitable activities	3	58,182	89,742
Total income		<u>66,665</u>	<u>94,376</u>
Expenditure on:			
Charitable activities	4	86,353	131,246
Total expenditure		<u>86,353</u>	<u>131,246</u>
Net expenditure and net movement in funds		(19,688)	(36,870)
Reconciliation of funds:			
Total funds brought forward		587,151	624,021
Total funds carried forward	11	<u><u>567,463</u></u>	<u><u>587,151</u></u>


There were no restricted funds in the current or preceding period.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**BALANCE SHEET
AS AT 30 SEPTEMBER 2021**

	Notes	2021 £	2021 £	2020 £	2020 £
Tangible assets					
Property, plant and equipment	8		361,108		359,674
Current assets					
Stocks		1,150		940	
Debtors	9	4,467		5,291	
Cash at bank and in hand		269,152		278,503	
		<u>274,769</u>		<u>284,734</u>	
Liabilities					
Creditors: amounts falling due within one year	10	(68,414)		(57,257)	
Net current assets			206,355		227,477
Total assets less current liabilities			<u>567,463</u>		<u>587,151</u>
The funds of the charity					
Unrestricted funds	11		<u>567,463</u>		<u>587,151</u>

The financial statements were approved by the Board on 12.1.22 and signed on their behalf by:


 Mrs Jane Blackshall
 Chairman


 Mrs Gillian Neville
 Hon. Treasurer

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

West Kent Federation of Women's Institutes meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Merger accounting has been applied in the presentation of these financial statements which combine the results of the former unincorporated charity, called Kent-West Kent Federation of Women's Institutes, which transferred its assets to the new Charitable Incorporated Organisation on 1 October 2020.

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

1.2 Status

West Kent Federation of Women's Institute is a charitable incorporated organisation (CIO) registered with the Charity Commission in England and Wales. The charity is governed by its Trust Deed. The principal address of the charity is Ethel Hunt Lodge, 4 Hawkwell Business Centre, Maidstone Road, Pembury, Tunbridge Wells, Kent, TN2 4AG.

1.3 Income

Income from donations is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. This is usually on receipt.

Incoming resources from charitable activities are recognised as income to the extent that the charity has provided the related services or held the related event. Income received in advance of the service or event taking place is accounted for as deferred income.

Investment income is recognised when receivable.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

1 Accounting policies - continued

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure is accounted for on an accruals basis, inclusive of VAT, and has been classified under headings that aggregate all costs related to the category.

The charity only has one charitable activity, being 'Membership support, services and activities'. As such all direct costs and support costs are allocated to this activity.

1.5 Tangible fixed assets and depreciation

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

Freehold property	1% straight line (excluding land)
Property improvements	5% straight line
Office equipment	25% reducing balance

Tangible fixed assets costing or having a value on acquisition of £100 or less are written off when acquired.

1.6 Stock

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

1.7 Pension contributions

The charity makes defined contributions into employees' personal pension schemes. Contributions are charged to the statement of financial activities as they become payable in accordance with contract terms.

1.8 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds which are set aside by the trustees from time to time for specific purposes.

1.9 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

2 Donations	<i>2021</i>	<i>2020</i>
	£	£
Donations	7,391	1,278
	<u>7,391</u>	<u>1,278</u>
	<u><u>7,391</u></u>	<u><u>1,278</u></u>
3 Income from charitable activities	<i>2021</i>	<i>2020</i>
	£	£
Membership support, services and activities includes:		
Membership fees	57,082	57,821
West Kent News	180	7,434
Publications	488	895
Sub-committee activities	424	13,221
Institute insurances	-	4,511
County meetings	8	5,685
Speakers lists	-	175
	<u>58,182</u>	<u>89,742</u>
	<u><u>58,182</u></u>	<u><u>89,742</u></u>
4 Expenditure on charitable activities	<i>2021</i>	<i>2020</i>
	<i>Total</i>	<i>Total</i>
	£	£
Membership support, services and activities includes:		
West Kent News	276	5,267
Publications	-	1,096
Denman College visit	-	411
Sub-committee activities	1,833	10,274
Institute insurances	2,193	4,866
County meetings	70	5,915
AGM	500	-
Grants committed	1,211	3,370
Support costs (note 5)	80,270	100,047
	<u>86,353</u>	<u>131,246</u>
	<u><u>86,353</u></u>	<u><u>131,246</u></u>

The grants committed were all awarded to individuals to enable them to attend educational courses.

The Trustees have reviewed the analysis of charitable activities and consider that the charity has one main activity as described above. The comparatives have been re-presented for consistency. This change has no effect on the prior period income nor expenditure.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

5 Support costs	2021	2020
	£	£
Staff costs	40,335	49,246
Premises costs	8,169	8,352
Other office costs	15,815	17,545
WI Adviser costs	1,595	2,548
Depreciation	3,288	3,413
Subscriptions	145	840
Loss on disposal of tangible fixed assets	78	553
<i>Governance costs:</i>		
CIO registration fees	5,022	8,120
Audit fees	-	5,820
Independent examination fees	2,910	-
Trustees' expenses	2,032	2,729
Trustee indemnity insurance	881	881
	<u>80,270</u>	<u>100,047</u>

6 Staff costs	2021	2020
	£	£
Gross salaries	38,204	46,606
Pension contributions	2,131	2,640
	<u>40,335</u>	<u>49,246</u>

The average number of employees on a headcount basis, excluding trustees, during the year was as follows:

	2021	2020
	No.	No.
Administration staff	<u>3</u>	<u>4</u>

None of the trustees received any remuneration in the year. Expenses totalling £2,032 (2020: £2,729) were reimbursed to 11 (2020: 11) trustees in relation to meeting attendance costs and expenses incurred on behalf of the charity.

No employee received employee benefits of more than £60,000 in the current or preceding year.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

7 Net expenditure

	2021	2020
	£	£
This is stated after charging:		
Audit fees	-	5,820
Independent examination fees	2,910	-
Other fees to auditor/independent examiner	1,842	3,078
Depreciation	3,288	3,413
Operating lease costs	538	565
	<u> </u>	<u> </u>

8 Property, plant and equipment

	<i>Freehold property</i>	<i>Property improvements</i>	<i>Fixtures & fittings</i>	<i>Total</i>
	£	£	£	£
Cost				
At 1 October 2020	355,484	11,060	24,346	390,890
Additions	-	4,800	-	4,800
Disposals	-	-	(7,958)	(7,958)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2021	355,484	15,860	16,388	387,732
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 October 2020	1,955	7,742	21,519	31,216
Eliminated on disposal	-	-	(7,880)	(7,880)
Charge for the year	1,955	673	660	3,288
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2021	3,910	8,415	14,299	26,624
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 30 September 2021	<u>351,574</u>	<u>7,445</u>	<u>2,089</u>	<u>361,108</u>
At 30 September 2020	<u>353,529</u>	<u>3,318</u>	<u>2,827</u>	<u>359,674</u>

Included within freehold property is land of £160,000, which is not depreciated.

9 Debtors

	2021	2020
	£	£
Trade debtors	520	915
Prepayments	3,947	3,904
Other debtors	-	472
	<u> </u>	<u> </u>
	<u>4,467</u>	<u>5,291</u>

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	1,621	1,103
Accruals and deferred income	31,238	42,892
Other creditors	35,555	13,262
	<u>68,414</u>	<u>57,257</u>
Deferred income:		
Opening deferred income	34,564	29,046
Released to statement of financial activities	(34,564)	(29,046)
Incoming resources deferred in the current year	27,358	34,564
	<u>27,358</u>	<u>34,564</u>

Deferred income relates to fees received for services not yet provided.

11 Movement on funds: year to 30 September 2021

	1 Oct 2020 £	Income £	Expenditure £	Transfers £	30 Sept 2021 £
General unrestricted fund	554,306	59,845	(79,888)	(244)	534,019
Designated funds:					
EHL maintenance fund	20,952	6,073	(5,404)	-	21,621
Friendship fund	3,978	-	-	-	3,978
Bursary fund	7,395	747	(1,061)	244	7,325
Memorial book fund	520	-	-	-	520
	<u>32,845</u>	<u>6,820</u>	<u>(6,465)</u>	<u>244</u>	<u>33,444</u>
Total unrestricted funds	<u>587,151</u>	<u>66,665</u>	<u>(86,353)</u>	<u>-</u>	<u>567,463</u>

EHL maintenance fund - for major maintenance or improvement works at Ethel Hunt Lodge.

Friendship fund - to issue grants to WIs that find themselves in financial difficulties.

Bursary fund - to cover the cost of an educational course for members who win a Federation bursary.

Memorial book fund - donations made by WIs in memory of a deceased member are being used to fund a bursary and a page commemorating that member is included in the memorial book.

During the year a donation of £63 was received towards an educational day. Due to the small size of this donation it has not been separately recognised in restricted funds above. The donation was spent in full during the year.

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

11 Movement on funds: year to 30 September 2020

	<i>1 Oct</i> 2019 £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>30 Sept</i> 2020 £
General unrestricted fund	598,011	92,440	(131,141)	(5,004)	554,306
Designated funds:					
EHL maintenance fund	20,402	550	-	-	20,952
Friendship fund	3,978	-	-	-	3,978
Bursary fund	1,130	1,366	(105)	5,004	7,395
Memorial book fund	500	20	-	-	520
	26,010	1,936	(105)	5,004	32,845
Total unrestricted funds	624,021	94,376	(131,246)	-	587,151

12 Financial commitments

At 30 September 2021 the future minimum lease payments under non-cancellable operating leases to which the charity was committed were:

	<i>2021</i> £	<i>2020</i> £
Due within 1 year	538	538
Due between 1 - 5 years	1,211	1,749
	1,749	2,287

13 Related party transactions

The Board of Trustees are considered to be the charity's key management personnel.

The total amount of employee benefits received by key management personnel during the year was £nil (2020: £nil).

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

14 Charity merger

On 1 October 2020, the West Kent Federation of Women's Institutes (registered charity number - 1188341) took over the activities of the unincorporated charity Kent-West Kent Federation of Women's Institutes (registered charity number - 228183) operating under the same objectives. The trustees of both charities were the same at the date of transfer. The financial statements have been presented in accordance with the principles of merger accounting to combine the results of the old and new charity as a single entity. The old charity last prepared its accounts to 30 September 2020 and the new charity incorporated on 1 October 2020. As a result the comparative period in these accounts relates entirely to the old charity.

The aggregate net book value of net assets transferred on 1 October 2020 was £587,151 all of which was represented by unrestricted funds.