

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 Darenth

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 became 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 Ightham 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!

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
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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 VIAs 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 VIA – Rosemary Tidby and we look forward to her input to the team and the WIs that she will support. Additionally we have a trainee VIA, Frances Farley, who will commence training in January 2022. So it's not all bad news and we are strengthening the VIA 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').

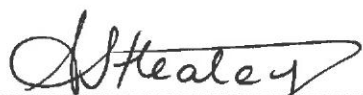
I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 CT&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**

		2021 Total funds £	2020 Total funds £
	Notes		
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

	2021 £	2020 £
Donations	7,391	1,278
	<u>7,391</u>	<u>1,278</u>

3 Income from charitable activities

	2021 £	2020 £
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>

4 Expenditure on charitable activities

	2021 Total £	2020 Total £
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>

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 No.	2020 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

	Freehold property £	Property improvements £	Fixtures & fittings £	Total £
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
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
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>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	587,151	66,665	(86,353)	-	567,463

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

	1 Oct 2019 £	Income £	Expenditure £	Transfers £	30 Sept 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:

	2021 £	2020 £
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.