

**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**

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**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**

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**INDEPENDENT EXAMINER**

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

**TRUSTEES' REPORT**

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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**

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***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.

**TRUSTEES' REPORT**

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**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**

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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**

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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 woking netball ambassador running taster and information sharing sessions.

Gill Brown  
PALS Chair

**TRUSTEES' REPORT**

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***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

**TRUSTEES' REPORT**

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***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**

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- 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**

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#### **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 £
<b>Income from:</b>			
Donations	2	3,224	7,391
Other trading activities		1,352	747
Investments		511	345
Charitable activities	3	107,728	58,182
<b>Total income</b>		<u>112,815</u>	<u>66,665</u>
<b>Expenditure on:</b>			
Charitable activities	4	141,492	86,353
<b>Total expenditure</b>		<u>141,492</u>	<u>86,353</u>
<b>Net expenditure and net movement in funds</b>		<b>( 28,677)</b>	<b>( 19,688)</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward		567,463	587,151
<b>Total funds carried forward</b>	11	<u><b>538,786</b></u>	<u><b>567,463</b></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				
<b>Tangible assets</b>					
Property, plant and equipment	8		360,111		361,108
<b>Current assets</b>					
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>	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	10	( 90,530)		( 68,414)	
<b>Net current assets</b>			178,675		206,355
<b>Total assets less current liabilities</b>			<u>538,786</u>		<u>567,463</u>
<b>The funds of the charity</b>					
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

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#### 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

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#### 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 £
<b>Membership support, services and activities includes:</b>		
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 <i>Total</i> £	2021 <i>Total</i> £
<b>Membership support, services and activities includes:</b>		
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 &amp; fittings</i> £	<i>Total</i> £
<b>Cost</b>				
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>
<b>Depreciation</b>				
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>
<b>Net book value</b>				
At 30 September 2022	<u>349,619</u>	<u>6,652</u>	<u>3,840</u>	<u>360,111</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 September 2021	<u>351,574</u>	<u>7,445</u>	<u>2,089</u>	<u>361,108</u>
	<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>
<b>Deferred income:</b>		
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>
<b>Total unrestricted funds</b>	<b><u>567,463</u></b>	<b><u>112,815</u></b>	<b><u>( 141,492)</u></b>	<b><u>-</u></b>	<b><u>538,786</u></b>

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 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>30 Sept 2021 £</i>
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
	32,845	6,820	( 6,465)	244	33,444
<b>Total unrestricted funds</b>	<b>587,151</b>	<b>66,665</b>	<b>( 86,353)</b>	<b>-</b>	<b>567,463</b>

### 12 Financial commitments

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

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

### 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).