

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

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.

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

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)

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.

TRUSTEES' REPORT

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	2023 Total funds £	2022 Total funds £
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		106,636	112,815
Expenditure on:			
Charitable activities	5	131,927	141,492
Total expenditure		131,927	141,492
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	513,495	538,786

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

		2023 £	2023 £	2022 £	2022 £
	Notes				
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>513,495</u>		<u>538,786</u>
The funds of the charity					
Unrestricted funds	11		<u>513,495</u>		<u>538,786</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
	<u>101,731</u>	<u>107,728</u>

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 Total £	2022 Total £
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
	<u>131,927</u>	<u>141,492</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.

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)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2023	355,484	15,860	13,132	384,476
	<u> </u>	<u> </u>	<u> </u>	<u> </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)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2023	7,820	10,001	10,023	27,844
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 30 September 2023	347,664	5,859	3,109	356,632
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2022	349,619	6,652	3,840	360,111
	<u> </u>	<u> </u>	<u> </u>	<u> </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> </u>	<u> </u>
	11,623	16,256
	<u> </u>	<u> </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	538,786	106,636	(131,927)	-	513,495

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

	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)	-
	33,444	1,039	(2,605)	(264)	31,614
Total unrestricted funds	567,463	112,815	(141,492)	-	538,786

12 Financial commitments

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

	2023 £	2022 £
Due within 1 year	538	538
Due between 1 - 5 years	135	673
	673	1,211

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.