

West Kent Federation of Women's Institutes

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended

30 September 2024

Charity number 1188341

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

LEGAL AND ADMINISTRATIVE INFORMATION

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

TRUSTEES' REPORT

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Recruitment, Induction and Training of Trustees

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

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

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

Organisational Structure

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

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

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

Officers of the Federation

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

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

BOARD OF TRUSTEES

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

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

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Mrs C Gupwell (South Park WI / West Kent Zoomers VWI)
Mrs R King (Lenham WI / West Kent Zoomers VWI)
Mrs G Martin (Walderslade WI)
Mrs J Smith (Walderslade WI)
Mrs S Sudlow (Nevill WI)
Mrs L Marshall (Halling Sapphires WI / West Kent Zoomers VWI)

Federation Treasurer

Assistant Federation Treasurer
Assistant to the Board. Retired 9 April
2024

WI ADVISERS

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

FEDERATION APPOINTMENTS

West Kent News Co-ordinators
Resolutions Co-ordinator

Mrs L Wills, Mrs R King and Mrs J Buller
Mrs C Davis (retired 5 June 2024)
Mrs R Tidbury (appointed 10 July 2024)
Mrs C Klempau and Miss S Harris
Mrs A Breach, Miss K Smart
Mrs C Gupwell
Mrs J Jones
Mrs W Keast
Ms K Smart
Mrs G Brown
Mrs G Neville

Federation Archivists

Publicity Officer

ACWW Co-ordinator

Combined Arts & Leisure Representative

Science Representative

Systems Administrator & Webmistress

Health & Safety Officer

Independent Financial Examiner Administrator

FEDERATION REPRESENTATIVES ON OTHER BODIES

West Kent Country Markets Society Limited
Kent Voluntary Sector Emergency Group

Mrs A Wilkinson
Mrs D Daniels and Mrs J Fissenden

OBJECTIVES AND ACTIVITIES

The objects of every Women's Institute are:

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

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

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

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

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

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

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

ACHIEVEMENTS AND PERFORMANCE

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

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

BURSARIES

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

Individual winners

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

WI Winners

Christ Church, Tunbridge Wells WI
Tenterden Glebe WI

Chair's Report

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

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

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

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

Amanda Breach
Federation Chair

Art and Craft

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

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

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

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

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

Paula Bates
Art and Craft Chair

Green Team

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

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

Amanda Breach
Annette Smith
The Green Team

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Lifestyle (Previously HE)

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

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

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

Sarah Sudlow
Lifestyle Chair

Public Affairs and International (PA&I)

ACWW (Associated Country Women of the World)

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

KVSEG (Kent Voluntary Services Groups)

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

Speakers auditions days

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

Science Day

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

Resolutions coordinators

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

Diane Daniels
PA&I Chair

Performing Arts, Leisure and Sport (PALS)

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

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

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

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

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

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

Gill Brown
PALS Chair

Associated Country Women of the World (ACWW)

We now have two projects approved:

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

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

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

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

Carol Gupwell
For ACWW

Archives

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

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

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

Sheila Harris
Chris Klempau
Federation Archivists

West Kent News

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

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

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

Rita King
Linda Wills
Janet Buller
West Kent News Editorial Team

WI Advisers Committee (Membership, Communication and Support)

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

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

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

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

Bev Wild
WI Advisers Chair

FINANCIAL REVIEW

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

Investment Policy and Objectives

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

Reserves

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

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

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

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

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

What has the Federation income been spent on:

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

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

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

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

FUTURE PLANS

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

STATEMENTS OF TRUSTEES' RESPONSIBILITIES

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

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

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charitable company will continue in business.

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

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with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

Mrs A Breach
Chair

Date: 14 March 2025

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

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

Dated: 14 March 2025

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2024

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

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

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BALANCE SHEET AS AT 30 SEPTEMBER 2024

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

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

Mrs A Breach
Chair

Mrs R King
Hon. Treasurer

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

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

1 Accounting policies

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

1.1 Basis of preparation

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

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

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

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

1.2 Status

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

1.3 Income

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

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

Investment income is recognised when receivable.

1.4 Expenditure

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

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

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

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

1 Accounting policies - continued

1.5 Tangible fixed assets and depreciation

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

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

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

1.6 Stock

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

1.7 Pension contributions

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

1.8 Fund accounting

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

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

1.9 Financial instruments

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

1.10 Cash on deposit

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

1.11 Prior year restatement

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

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

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

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

2 Donations

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

3 Income from charitable activities

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

4 Funds received as agent

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

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

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

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

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

5 Expenditure on charitable activities

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

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

6 Support costs

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

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

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

7 Staff costs

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

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

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

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

8 Net income / (expenditure)

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

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

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

9 Property, plant and equipment

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

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

10 Debtors

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

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

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

11 Creditors: amounts falling due within one year

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

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

11 Movement on funds: year to 30 September 2024

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

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

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

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

WEST KENT FEDERATION OF WOMEN'S INSTITUTES

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

11 Movement on funds: year to 30 September 2023

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

12 Financial commitments

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

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

13 Related party transactions

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

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