

THE WILTSHIRE FEDERATION OF WOMEN'S INSTITUTES

England & Wales · Charity number 1197142

Details

Status Registered

Legal form CIO

Registered 2021-12-15

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

Contact

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W I House
17 Couch Lane
Devizes
SN10 1EB

Phone 01380739340

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Activities

Objects: 3.1 THE OBJECTS OF THE FEDERATION ARE TO FURTHER THE PURPOSES OF THE WOMEN'S INSTITUTE MOVEMENT IN WILTSHIRE AND ELSEWHERE. 3.2 THE MAIN PURPOSES OF THE WOMEN'S INSTITUTE ORGANISATION ARE: (A) TO ADVANCE THE EDUCATION OF WOMEN AND GIRLS FOR THE PUBLIC BENEFIT IN ALL AREAS INCLUDING (WITHOUT LIMITATION): I. LOCAL, NATIONAL AND INTERNATIONAL ISSUES OF POLITICAL AND SOCIAL IMPORTANCE; II. MUSIC, DRAMA AND OTHER CULTURAL SUBJECTS; AND III. ALL BRANCHES OF AGRICULTURE, CRAFTS, HOME ECONOMICS, SCIENCE, HEALTH AND SOCIAL WELFARE; (B) TO PROMOTE SUSTAINABLE DEVELOPMENT FOR THE PUBLIC BENEFIT BY: I. EDUCATING PEOPLE IN THE PRESERVATION, CONSERVATION AND PROTECTION OF THE ENVIRONMENT AND THE PRUDENT USE OF NATURAL RESOURCES; AND II. PROMOTING SUSTAINABLE MEANS OF ACHIEVING ECONOMIC GROWTH AND REGENERATION; (C) TO ADVANCE HEALTH FOR THE PUBLIC BENEFIT; AND (D) TO ADVANCE CITIZENSHIP FOR THE PUBLIC BENEFIT BY THE PROMOTION OF CIVIC RESPONSIBILITY AND VOLUNTEERING.3.3 IN CLAUSE 3.2 "SUSTAINABLE DEVELOPMENT" MEANS DEVELOPMENT WHICH MEETS THE NEEDS OF THE PRESENT GENERATION WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR NEEDS.3.4 THE WOMEN'S INSTITUTE ORGANISATION SEEKS TO GIVE WOMEN THE OPPORTUNITY OF WORKING TOGETHER THROUGH THE WOMEN'S INSTITUTE ORGANISATION IN THEIR COMMUNITIES, OF DEVELOPING THEIR CAPACITY AND SKILLS, AND OF PUTTING INTO PRACTICE THOSE IDEALS FOR WHICH THE WOMEN'S INSTITUTE ORGANISATION STANDS.

Activities: Education of Women

Classification

- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Other Charitable Purposes
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£144,798	£146,947	-	-
2024-03-31	£141,722	£137,388	-	-
2023-03-31	£82,200	£86,545	-	-

Trustees

Name	Role	Appointed
Brenda Irene Hosking	Chair	2023-10-16
Elizabeth Mary Lawer		2021-12-16
Gillian Vanessa Gibson-Piggott		2021-12-16
Julia Rose Kirkland		2025-03-17
Julie Elizabeth Roberts		2024-12-16
Kay McGowan		2025-10-20
Pamela Ann Loosmore		2021-12-16
Shauna Bodman		2023-10-17
Theresa Mary Chapman		2021-12-16

THE WILTSHIRE FEDERATION OF WOMEN'S INSTITUTES

England & Wales - Charity number 1197142

Accounts

REGISTERED COMPANY NUMBER: 1197142 (England and Wales)
REGISTERED CHARITY NUMBER: 1197142

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2025
for
Wiltshire Federation of Women's Institutes CIO**

Mander Duffill
Chartered Accountants
The Old Post Office
41-43 Market Place
Chippenham
Wiltshire
SN15 3HR

Wiltshire Federation of Women's Institutes CIO

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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Wiltshire Federation of Women's Institutes CIO

Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities for the Public Benefit

The Wiltshire Federation strives to promote the aims and objects of the Women's Institute movement in Wiltshire and is based on the ideals of fellowship, truth, tolerance and justice. The main purposes are to advance the education of women and girls, to promote sustainable development, to advance health for public benefit, and to foster citizenship by promoting civic responsibility and volunteering. The Charity Commission's general guidance on public benefit was followed when reviewing these aims and objectives.

Wiltshire Federation of Women's Institutes CIO

Report of the Trustees for the Year Ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE

Since joining the Board of Trustees, the new Trustee has completed her Trustee training provided by the WI Learning Hub. Some of the other Trustees have also taken the opportunity to complete additional training opportunities to support their personal development, such as Equality, Diversity and Inclusion Training.

The board members originally met every other month, to review the work of the Federation and charity, and the four officers met in alternating months. However, this decision was revised in October, 2024, and all the Trustees now meet every month, rotating face-to-face meetings with virtual ones. The four officers have met independently at times throughout the year.

The officers and some of the other Trustees have also taken the opportunity to attend ad hoc virtual meetings to network with members of the National Federation of WIs and officers from other Federations across the UK. The Chair and Vice Chair of Wiltshire Federation also attended the virtual National Council Meeting held across one and a half days at the beginning of November.

Near the beginning of 2024, the Federation Secretary of seventeen years retired and a new Secretary was appointed. The new member of staff joined WI House in June 2024 and this has been a very successful recruitment.

WI Day was celebrated at WI House on the 16th September and it was an opportunity to thank all the members of the different Teams for supporting the work of the Federation and for contributing to the success of their own Teams.

Another celebration was the installation of the Stair lift on 21st October. During 2024, we started to use our meeting room on the first floor of WI House for a variety of events. Unfortunately, some members of the Federation expressed frustration at not being able to access these events due to mobility issues. As a consequence, installation of a stair lift was investigated. Designs have improved and engineers are now able to overcome some of the fitting challenges that were originally stated as a reason for not installing a Stair lift a few years ago. The Treasurer successfully applied for a grant from Community First Landfill funding and Hills Waste Solutions generously contributed towards the cost and installation. Those members who had been unable to access WI House were duly invited to join the opening ceremony and to try out the Stair lift.

The WI has had several successful collaborations in the past few years. In 2024, the NFWI, along with England Rugby, worked to facilitate partnerships with WIs and local rugby clubs. In Wiltshire, this has been successfully achieved with Amesbury Evening WI and Amesbury Rugby Club resulting in combined community-building events.

The Federation's Annual General Meeting (AGM), held in October 2024, was the key event run by the Board of Trustees. As numbers attending the AGM had been declining since Covid, it was decided to select a smaller venue. The Corn Exchange in Devizes, with a capacity of 400 and located in the centre of Wiltshire, was chosen. All 400 seats were taken with a very short waiting list for tickets.

The main focus for the AGM was raising awareness of domestic abuse and launching a training programme with 'A Society Without Abuse' (SWA). The Marchioness of Lansdowne was the key note speaker. She talked about her work in Wiltshire with the coalition 'Ending Violence against Women and Girls', which she had set up. She was supported by Nicky Alberry, Chair of SWA. Rosa Mustakova then spoke about the charity 'Women for Women International' which was followed by retired Detective Superintendent Julia Mackay sharing with the membership her insights as Head of Homicide and leading a team which worked on solving cold cases.

Another important day on the Trustees' calendar was Teams' Day, held in March 2025. Its main purpose was looking at ways to grow the membership of Wiltshire Federation. To this end, Paula Pierce, a NFWI Trustee and the Chair of Membership, attended the day.

Wiltshire Federation of Women's Institutes CIO

Report of the Trustees for the Year Ended 31 March 2025

Campaigns Team

This has been a busy year for the Campaigns Team as we grow the Society Without Abuse Ambassador scheme launched by the Marchioness of Lansdowne at our AGM in October. By the end of May we should have 30 ambassadors trained via two online courses and two face to face courses. There are also volunteers waiting for courses. Led by our Federation Chair, we have submitted a grant application to NFWI for Denman funding for this training.

To reflect this increased activity, the Team now meets every month (still via Zoom) and has had more success with activities in the past year. We have 10 Team members as some have had to leave due to work commitments.

Events have been a mixed bag with those that are popular being more successful than expected (Fast Fashion and Wiltshire Sky at Night) and others being more of a struggle than expected (we had to cancel the Neil Griffiths events about reading to children). The Resolution selection meeting was moved online (which proved popular and it has been requested that we repeat it in this format next year) and the International Day was postponed to the following financial year (and then moved to the Events team).

Securing walk leaders was not easy but we ended the "season" on a high with 12 walkers in Old Sarum. The Mah-Jong meetings once a month in WI House and the Skittles continue to be organized by Lesley Holdway and have a good following.

We appointed a new international partner in October 2024, in the shape of Women for Women International. Their speaker at the AGM probably suffered for being at the end of a rather long morning as well as following the Marchioness. There has been limited take-up support for the organisation by Wiltshire WIs so we should do more publicity to promote their cause in 2025/26.

As well as events, the Campaign Team promotes NFWI resolutions and others we are passionate about (such as ending violence against women and girls). The 2025 resolution "Dental Health Matters" was not one we supported extensively whilst, as five rivers flow through Salisbury, the South of the county continued to campaign for Clean Rivers, including attending a River Action March in London which was supported by the NFWI. The proposed resolution for 2026 is "Bystanders can be Lifesavers," to increase public confidence and training in the delivery of CPR and to help improve access to defibrillators in their communities.

The Campaign's team purpose is to promote the causes which are core to the WI and if we can do so profitably so much the better. The Team contributed a surplus of a little over £1,772 to WFWI.

Craft & Leisure

As with all Teams, the Craft and Leisure Teams has tried very hard to produce interesting and varied crafts and leisure activities for our members to try. Some more successful than others. It is always difficult to judge what our members want, sometimes we've managed to get the right activity and on other occasions not so much. By having smaller groups, we generally use the Committee Room to reduce costs.

In the 2024/25 year we have run a Sashiko workshop, which was well received, a Parchment workshop which the ladies enjoyed, Folded Origami Bag, Wreath Making Workshop, Christmas Crafts, table runners, hats, a Savannah Star coaster and crackers were made by all.

We have also hosted a Make a Summer Hat. 10 ladies were due to attend but only 8 arrived on the day. Everyone went home with a hat and patterns were taken to make more.

The planned Show The Love Workshop was cancelled; we believe a new approach is required.

Looking forward into 2025/26 we have lots of exciting activities planned and will kick the year off with a Trip to Windsor Castle by coach.

Wiltshire Federation of Women's Institutes CIO

Report of the Trustees for the Year Ended 31 March 2025

Events

The Events team is responsible for larger events, trips, holidays and new speakers audition days. We have provided a variety of these throughout the year.

There were 2 holidays to the Netherlands and to Glyndebourne, two trips to Bletchley Park and Kew Gardens Orchid Festival, which were very successful. Secret Spitfires screening and meet the author in February had approximately 200 attendees and was very well received and raised £1,882, as was Royal Mistresses, Mummies, Asps and too much eye make-up and the Mitford Sisters event. The costs of the speakers for these events are higher, but numbers of attendees are greater. In total the surplus raised by the Events Team was £11,905.

We have formed into a core Team to plan events and a greater Team that helps on the days of events. In total we have 17 people on both Teams.

Membership

From the 1st April 2024 to 31st March 2025 the Membership Team met either on Zoom or in person so as to be flexible for our working members. We held President & Secretary Workshops which were very successful and under our umbrella the Treasurer held Treasurer and IFE Workshops too. We were also involved with several Office 365 Training sessions to encourage WI members to use our system.

We set up new WIs during the year in Wichelstowe and Rushall and re-formed Lacock WI. We also promoted and held preliminary meetings in March 2025 for another possible 4 WIs. On the sad side we had to suspend Dinton & Nadder Valley, Bulford, Five Lanes, Swindon West and Greenmeadow & Haydon Wick.

We have four Advisers with two trainee Advisers as at 31st March 2025.

Wiltshire Federation of Women's Institutes CIO

**Report of the Trustees
for the Year Ended 31 March 2025**

FINANCIAL REVIEW

Financial report

Each year the Federation needs to raise sufficient funds to cover the costs of running WI House, pay staff salaries and to cover the expenses of the Board of Trustees and its Teams. The Federation does this by working to fulfil the educational charitable objectives of the WI, providing a range of activities, events and courses to facilitate the development of knowledge, experience and skills of individual members across the county and to support their involvement in, and connection to, the WI locally, regionally and nationally.

The gap between subscriptions received less salaries and WI House (office) costs is widening. We have to dig deeper and rely more on the Teams running surplus-generating events and on our Other Fundraising Income. The "gap" is getting bigger because membership numbers remain largely static and, despite increases in the annual subscription rate, do not keep pace with the inflationary pressures on wages and office costs. When we had 4,107 members in 2017 the "gap" was £17,777; last year it was £20,228 and this year it was £25,389 (excluding the investment in the Stair Lift).

Rising interest rates have helped us fill the "gap" as our bank deposit investments yielded £6,107 (2024: £4,330). So has the truly splendid performance of the Teams who did even better than last year and raised £13,761 between them. Thank you, ladies. We really value your contribution.

Sadly this and the small surplus generated by Other Fundraising income were not quite enough to bridge the "gap" and we ended the year with a deficit of £2,149 (2024: £4,334 surplus). Last year benefitted from a couple of lucky bounces (refunded bank charges and two months of free electricity) not replicated this year. This year we also chose to invest in Domestic Abuse training, a Stair lift for WI House (the latter being part grant funded), distributed £1,532 Grace Methuen Bursary Funds to the individual WIs to spend on educational activities of their choice and gave £1,731 to Lacock WI from Suspended Institute Funds when the village restarted its WI 3 years after closure.

The core funding underpinning the Federation accounts remains its share of membership subscriptions. This increased from £10.80 per member to £11.30 per head. The fees are set by the National Federation of WIs and Wiltshire has no control over the amount.

Subs year ended	Paid up members	Subs year ended	Paid up members
31 Dec 2017	4,107	31 Mar 2022	3,361
31 Dec 2018	3,918	31 Mar 2023	3,278
31 Dec 2019	3,861	31 Mar 2024	3,363
31 Mar 2021	3,565	31 Mar 2025	3,338

These numbers exclude the dual members who only pay subs to their own WIs.

Membership is our life blood and the Board of Trustees is mindful of the need to grow WI membership. This can be a challenge in an organisation where the demographic tends to be mature. If each WI could recruit just 7 new members in 2025/26 we would be back to 2017 levels and in a much better position financially.

The Trustees maintain an up-to-date Risk Register and are satisfied that policies are in place to reduce exposure to such risks as far as possible. Its Reserves Policy ensures that sufficient cash is held to meet the Federation's recurrent liabilities for at least one year.

Theresa M Chapman - Federation Treasurer

Wiltshire Federation of Women's Institutes CIO

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Federation, which is affiliated to the National Federation of WIs, was formed in July 1919 and became an unincorporated registered charity on 10th October 1963. The unincorporated charity prepared its last set of accounts for the 15 month period to 31 August 2022. The Federation incorporated as a Charitable Incorporated Organisation (CIO) and was registered as such by the Charity Commission on 15 December 2021 with the new charity number 1197142. That date was the start point for its first set of accounts although it did not commence trading through the CIO until 1 June 2022.

The charity is operated for WI members in Wiltshire, by WI members. Its members consist of the delegates appointed by each WI in Wiltshire (one per WI) plus the Trustees. The Board of Trustees makes all the operational decisions and meets regularly throughout the year. Policy and strategy meetings have also been held.

The appointment of Trustees is governed by the CIO's constitution. Under the constitution in force at the date of these accounts the Board of Trustees consists of minimum 8 and maximum 15 elected Trustees plus up to one third of that number co-opted by the elected Trustees. All Trustees face re-election this summer; results to be announced at our AGM in October 2025.

The Federation will be formally adopting the new constitution devolved to us by the National Federation of Women's Institutes at a special members' meeting on 21 July 2025. This reduces the number of Trustees to 10 elected, 2 ex-officio and up to one third of the number of elected Trustees as co-opted Trustees.

Trustees receive no payment but may claim expenses.

The Trustees and Advisers have attended numerous Zoom Meetings with NFWI on subjects such as campaigns, finances, membership subscription fees, new subscription levels and employee regulations.

The Board of Trustees (BOT) has benefitted from having a stable core membership throughout the year, refreshed in early 2025 by 3 new co-optees. The Board has a broad range of skills and experience to help us help it manage this diverse organization. It relies heavily upon its dedicated staff who work out of WI House in Devizes.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
1197142 (England and Wales)

Registered Charity number
1197142

Registered office
WI House
17 Couch Lane
Devizes
Wiltshire
SN10 1EB

Trustees

Mrs S Bodman Chair of Craft & Leisure Team
Mrs T M Chapman Treasurer
Mrs G Gibson-Piggott Vice Chair & Chair of Campaigns
Mrs L A Hall Trustee (resigned 17.3.25)
Mrs G Hinton Trustee (resigned 19.5.25)
Mrs L S Holdway Chair of Membership
Mrs B Hosking Chair of Events Team
Mrs J R Kirkland (appointed 17.3.25)
Mrs E M Lawer Chair
Mrs P A Loosmore Vice Chair
Mrs J E Roberts (appointed 16.12.24)
Mrs M Watson (appointed 17.3.25)
Mrs A Zebedee-Hardy Trustee (resigned 17.3.25)

Wiltshire Federation of Women's Institutes CIO

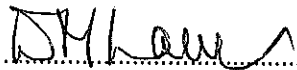
**Report of the Trustees
for the Year Ended 31 March 2025**

REFERENCE AND ADMINISTRATIVE DETAILS
Company Secretary

Independent Examiner

Andy Davis
Mander Duffill
Chartered Accountants
The Old Post Office
41-43 Market Place
Chippenham
Wiltshire
SN15 3HR

Approved by order of the board of trustees on 21 July 2025 and signed on its behalf by:



.....
Mrs E M Lawer - Trustee

**Independent Examiner's Report to the Trustees of
Wiltshire Federation of Women's Institutes CIO**

Independent examiner's report to the trustees of The Wiltshire Federation of WI ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Andy Davis

Mander Duffill
Chartered Accountants
The Old Post Office
41-43 Market Place
Chippenham
Wiltshire
SN15 3HR

Date: 22 July 2025

Wiltshire Federation of Women's Institutes CIO

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	Endowment fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	1,704	-	-	1,704	1,762
Charitable activities						
Charitable activities		1,278	-	-	1,278	3,505
Other	7	398	-	-	398	-
Other trading activities	4	133,211	2,100	-	135,311	132,125
Investment income	12	<u>5,746</u>	<u>361</u>	-	<u>6,107</u>	<u>4,330</u>
Total		<u>142,337</u>	<u>2,461</u>	-	<u>144,798</u>	<u>141,722</u>
EXPENDITURE ON						
Raising funds		1,153	-	-	1,153	3,138
Charitable activities						
Other trading activities	8	79,188	1,532	-	80,720	79,689
Other Support Expenditure	10	62,974	2,100	-	65,074	54,561
Total		<u>143,315</u>	<u>3,632</u>	-	<u>146,947</u>	<u>137,388</u>
NET						
INCOME/(EXPENDITURE)		(978)	(1,171)	-	(2,149)	4,334
Transfers between funds	22	<u>1,731</u>	<u>(1,731)</u>	-	-	-
Net movement in funds		753	(2,902)	-	(2,149)	4,334
RECONCILIATION OF FUNDS						
Total funds brought forward		129,140	16,376	33,653	179,169	174,835
TOTAL FUNDS CARRIED FORWARD		<u>129,893</u>	<u>13,474</u>	<u>33,653</u>	<u>177,020</u>	<u>179,169</u>

The notes form part of these financial statements

Wiltshire Federation of Women's Institutes CIO

**Balance Sheet
31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	Endowment fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS						
Tangible assets	16	-	-	33,653	33,653	33,653
CURRENT ASSETS						
Stocks	17	-	-	-	-	60
Debtors	18	2,016	-	-	2,016	760
Cash at bank and in hand	19	<u>140,038</u>	<u>21,326</u>	-	<u>161,364</u>	<u>156,181</u>
		142,054	21,326	-	163,380	157,001
CREDITORS						
Amounts falling due within one year	20	<u>(12,161)</u>	<u>(1,322)</u>	-	<u>(13,483)</u>	<u>(10,162)</u>
NET CURRENT ASSETS		<u>129,893</u>	<u>20,004</u>	-	<u>149,897</u>	<u>146,839</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		129,893	20,004	33,653	183,550	180,492
CREDITORS						
Amounts falling due after more than one year	21	-	<u>(6,530)</u>	-	<u>(6,530)</u>	<u>(1,323)</u>
NET ASSETS		<u>129,893</u>	<u>13,474</u>	<u>33,653</u>	<u>177,020</u>	<u>179,169</u>
FUNDS						
Unrestricted funds	22				129,893	129,140
Restricted funds					13,474	16,376
Endowment funds					<u>33,653</u>	<u>33,653</u>
TOTAL FUNDS					<u>177,020</u>	<u>179,169</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

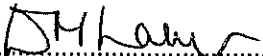
The notes form part of these financial statements

Wiltshire Federation of Women's Institutes CIO

**Balance Sheet - continued
31 March 2025**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 July 2025..... and were signed on its behalf by:


.....
E M Lawer - Trustee


.....
T M Chapman - Trustee

Wiltshire Federation of Women's Institutes CIO

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of an activity is deferred until the criteria for income recognition are met.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Freehold property is stated at its historical cost (see note 16) although its current market value as at 7 June 2022 was £80,000. It is not practical or material to divide cost between land and buildings in order to charge depreciation on the buildings element, therefore the entire cost is deemed to be land and is not depreciated.

Office furniture and equipment is stated at written down value and depreciated over five years. Equipment purchased from restricted funds is not capitalised but written off in the year of purchase. At present all furniture and equipment acquisitions have been written off.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds consist of income received or generated for the objects of the Federation without further specified purposes, and thus available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

Wiltshire Federation of Women's Institutes CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Easy Fundraising	467	344
Donations	55	114
Gift Aid	1,182	1,254
Steeple Ashton WI to WI House Funds	-	50
	<u>1,704</u>	<u>1,762</u>

3. CHARITABLE ACTIVITIES & COSTS OF RAISING FUNDS

	Stationery	Diaries	Calendars	Other	31.3.25	31.3.24
					£	£
Sales	83	-	1,138	57	1,278	3,505
Opening Stock	60	-	-	-	60	214
Purchases	-	-	1,072	21	1,093	2,984
Closing Stock	-	-	-	-	-	60
Cost of Sales	<u>60</u>	<u>-</u>	<u>1,072</u>	<u>21</u>	<u>1,153</u>	<u>3,138</u>
Surplus for year	<u>23</u>	<u>-</u>	<u>66</u>	<u>36</u>	<u>125</u>	<u>367</u>

No salaries have been recharged as the office staff are not involved with this aspect of the business other than sending orders in to National.

Given the poor performance of Diary Sales it has been decided to discontinue this activity in 2024/25.

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	31.3.25	31.3.24
			£	£
Subscriptions Wiltshire Federation	36,185	-	36,185	34,333
Subscriptions National Rec'd as Agent	43,912	-	43,912	42,310
Teams' Fundraising – See note 5	28,475	-	28,475	31,633
Other Fundraising – See note 6	<u>24,639</u>	<u>2,100</u>	<u>26,739</u>	<u>23,849</u>
	<u>133,211</u>	<u>2,100</u>	<u>135,311</u>	<u>132,125</u>

5. TEAMS' FUNDRAISING ACTIVITIES

	Income	Expenses	Salaries	31.3.25	31.3.24
				£	£
Board of Trustees	743	1,315	31	(603)	(36)
Campaigns	2,158	230	156	1,772	2,746
Craft & Leisure	1,291	343	92	856	1,860
Events	23,976	10,857	1,213	11,906	9,772
Membership/Adviser	<u>307</u>	<u>399</u>	<u>77</u>	<u>(169)</u>	<u>(773)</u>
	<u>28,475</u>	<u>13,144</u>	<u>1,569</u>	<u>13,762</u>	<u>13,569</u>

Wiltshire Federation of Women's Institutes CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

Each Team is run by a dedicated Chairman who leads a committee of volunteers who organise, staff and run the activities. Paid staff time is limited to processing receipts and payments and issuing flyers. This is charged to each income generating activity at the rate of £1.20 per attendee. The Membership Team is a non- income generating cost centre. It co-ordinates the activities of the WI Advisers and runs training sessions for the individual WI's Presidents, Secretaries, Treasurers & IFEs.

6. OTHER FUNDRAISING INCOME

	Unrestricted Funds	Restricted Funds	31.3.25 £	31.3.24 £
WOW Magazine	5,018	-	5,018	3,458
Wilts Federation AGM	7,526	-	7,526	8,162
National WI Annual Meeting	2,942	-	2,942	2,682
Bulb Scheme	2,512	-	2,512	2,631
50/50 Club	1,459	-	1,459	1,767
Room Hire / Other	100	-	100	189
National Raffle	685	-	685	694
Insurance for Wilts Wis	3,392	-	3,392	3,317
Speakers' Fees	920	-	920	935
Stairlift Grant	-	2,100	2,100	-
Advertising & Publicity	85	-	85	14
	<u>24,639</u>	<u>2,100</u>	<u>26,739</u>	<u>23,849</u>

7. OTHER INCOME

	Unrestricted Funds	Restricted Funds	31.3.25 £	31.3.24 £
Funds Received from Wis that Suspended March 2022	-	-	-	-
Broad Town WI	86	-	86	-
YWI Salisbury WI	312	-	312	-
	<u>398</u>	<u>-</u>	<u>398</u>	<u>-</u>

8. EXPENDITURE ON OTHER TRADING ACTIVITIES (FUNDRAISING)

	Unrestricted Funds	Restricted Funds	31.3.25 £	31.3.24 £
Subscriptions National Paid as Agent	43,912	-	43,912	42,310
Teams Fundraising	14,713	-	14,713	18,064
Other Fundraising – See note 9	20,563	1,532	22,095	19,315
	<u>79,188</u>	<u>1,532</u>	<u>80,720</u>	<u>79,689</u>

Wiltshire Federation of Women's Institutes CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

9. OTHER FUNDRAISING

	Unrestricted Funds	Restricted Funds	31.3.25 £	31.3.24 £
WOW Magazine Costs	5,620	-	5,620	3,188
Wilts Federation AGM	2,695	-	2,695	6,060
NFWI Annual Meeting	2,920	-	2,920	1,272
Grant to new Wis formed this year	100	-	100	200
Bulb Scheme	2,066	-	2,066	2,105
50/50 Club	906	-	906	1,032
Grant to prev suspended WI restarted	1,732	-	1,732	-
Insurance recharged to Wis	3,388	-	3,388	3,277
Publicity & Promotion	206	-	206	236
Landfull Grant Contribution	210	-	210	-
Domestic Abuse Training	700	-	700	-
Other	20	-	20	20
Grace Methuen Bursaries Awarded to Wis	-	1,532	1,532	1,925
	<u>20,563</u>	<u>1,532</u>	<u>22,095</u>	<u>19,315</u>

Included within the costs of the Federation AGM is £477 salaries (2024: £573).

10. OTHER SUPPORT EXPENDITURE

	Unrestricted Funds	Restricted Funds	31.3.25 £	31.3.24 £
Salaries	46,392	-	46,392	42,442
Board of Trustees & Advisers Expenses	1,851	-	1,851	1,628
Professional Fees Legal & Accountancy	2,507	-	2,507	2,200
Premises	7,117	2,100	9,217	3,854
Office Admin	3,349	-	3,349	3,799
Insurance	861	-	861	852
Bank Charges	323	-	323	(439)
Sundry, including Staff Training	574	-	574	225
	<u>62,974</u>	<u>2,100</u>	<u>65,074</u>	<u>54,561</u>

11. TOTAL RESOURCES EXPENDED

	Expenses	Salaries	31.3.25 £	31.3.24 £
Raising Funds	1,153	-	1,153	3,138
Other Trading Activities	78,674	2,046	80,720	79,689
Other Support Activities	<u>18,682</u>	<u>46,392</u>	<u>65,074</u>	<u>54,561</u>
	<u>98,509</u>	<u>48,438</u>	<u>146,947</u>	<u>137,388</u>
		Unrestricted	143,315	135,392
		Restricted	<u>3,632</u>	<u>1,996</u>
			<u>146,947</u>	<u>137,388</u>

Wiltshire Federation of Women's Institutes CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

12. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>6,107</u>	<u>4,330</u>

13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

Trustees were reimbursed necessary expenses including travelling at the rate of 35p per mile which increased to 40p mile for WI Advisers or those taking another Trustee or Helper as a passenger. Mileage and parking expenses totalling £1,089 were paid to 7 Trustees. £748 mileage & travel expenses was also paid to one Assistant Trustee, several Team members and the non Trustee Advisers. Details are available from the Federation Secretary at WI House.

14. STAFF COSTS

	31.3.25	31.3.24
	£	£
Salaries and wages	48,363	44,998
Social security costs (National Insurance)	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits (Xmas Gift Vouchers)	<u>75</u>	<u>75</u>
	<u>48,438</u>	<u>45,073</u>

The average monthly number of employees was 2 FTE (headcount 4)

The Federation has benefited from the £5,000 Employment Allowance available to charities and its total employer class 1 national insurance contributions fell below this amount.

The total cost of wages and salaries include redundancy costs of £nil and employer's pension costs of £nil.

The Federation set up a Defined Contribution Pension Scheme to comply with the Auto Enrolment legislation. To date, no eligible employees have opted to enrol and hence no contributions have been made.

Key employees

The executive decision making body is the board of trustees. No remuneration is paid to trustees. The employed staff are not involved in senior leadership and their function is either administrative or practical in delivering and supporting the trustees. There are no key employees as described in the current legislation.

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Employees	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

Wiltshire Federation of Women's Institutes CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

15. 2024 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	1,712	50	-	1,762
Charitable activities				
Charitable activities	3,505	-	-	3,505
Other trading activities	132,125	-	-	132,125
Investment income	<u>3,337</u>	<u>993</u>	-	<u>4,330</u>
Total	<u>140,679</u>	<u>1,043</u>	-	<u>141,722</u>
EXPENDITURE ON				
Raising funds	3,138	-	-	3,138
Charitable activities				
Other trading activities	77,764	1,925	-	79,689
Other Support Expenditure	<u>54,490</u>	<u>71</u>	-	<u>54,561</u>
Total	<u>135,392</u>	<u>1,996</u>	-	<u>137,388</u>
NET INCOME/(EXPENDITURE)				
Transfers between funds	5,287	(953)	-	4,334
	<u>1,567</u>	<u>(1,567)</u>	-	-
Net movement in funds	6,854	(2,520)	-	4,334
RECONCILIATION OF FUNDS				
Total funds brought forward	122,286	18,896	33,653	174,835
TOTAL FUNDS CARRIED FORWARD	<u>129,140</u>	<u>16,376</u>	<u>33,653</u>	<u>179,169</u>

Wiltshire Federation of Women's Institutes CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

16. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2024 and 31 March 2025	<u>33,653</u>
NET BOOK VALUE	
At 31 March 2025	<u>33,653</u>
At 31 March 2024	<u>33,653</u>

Freehold property consists of the Federation Office in Devizes, stated at original cost. The Trustees recognise that the current market value of the property is considerably in excess of the original cost, as they obtained a professional revaluation for the sole purposes of transfer of the property to the CIO. In view of the very historical figure used, depreciation has not been charged on the buildings owned. The deeds to WI House were finally transferred by the Land Registry from the Charity Commission to the CIO on 26 March 2024. The CIO took over the beneficial interest in the property from the former charity it replaced, reg number 229893.

17. STOCKS

	31.3.25 £	31.3.24 £
Stocks	<u>-</u>	<u>60</u>

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Other debtors	70	210
Accrued income	413	136
Prepayments	<u>1,533</u>	<u>414</u>
	<u>2,016</u>	<u>760</u>

19. CASH AT BANK AND IN HAND

		31.3.25 £	31.3.24 £
COIF 1 Deposit	Restricted Fund	9,064	6,351
COIF 2 Deposit WI House	Restricted Fund	10,763	10,248
Lloyds Bank		7,075	4,007
Lloyds Bank Inst Access Savings	£1,498 Restricted	20,460	30,091
Cambridge and Counties Bank (Bond deposit)		30,000	44,668
United Trust Bank (Bonds + Access Account)		83,795	60,596
Cash in Hand		<u>207</u>	<u>220</u>
		<u>161,364</u>	<u>156,181</u>

Wiltshire Federation of Women's Institutes CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	735	286
Suspended Institutes – Restricted Fund	1,322	398
NWFI Accommodation – Designated Fund	-	764
Accruals and deferred income	<u>11,426</u>	<u>8,714</u>
	<u>13,483</u>	<u>10,162</u>

21. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.25	31.3.24
	£	£
Suspended Institutes – Restricted Fund	<u>6,530</u>	<u>1,323</u>

22. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	129,140	(978)	1,731	129,893
Restricted funds				
Restricted fund	16,376	(1,171)	(1,731)	13,474
Endowment funds				
Endowment fund	33,653	-	-	33,653
	<u>179,169</u>	<u>(2,149)</u>	<u>-</u>	<u>177,020</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	142,337	(143,315)	(978)
Restricted funds			
Restricted fund	2,461	(3,632)	(1,171)
	<u>144,798</u>	<u>(146,947)</u>	<u>(2,149)</u>

Wiltshire Federation of Women's Institutes CIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

22. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	122,286	5,287	1,567	129,140
Restricted funds				
Restricted fund	18,896	(953)	(1,567)	16,376
Endowment funds				
Endowment fund	33,653	-	-	33,653
TOTAL FUNDS	<u>174,835</u>	<u>4,334</u>	<u>-</u>	<u>179,169</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,679	(135,392)	5,287
Restricted funds			
Restricted fund	1,043	(1,996)	(953)
TOTAL FUNDS	<u>141,722</u>	<u>(137,388)</u>	<u>4,334</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	122,286	4,309	3,298	129,893
Restricted funds				
Restricted fund	18,896	(2,124)	(3,298)	13,474
Endowment funds				
Endowment fund	33,653	-	-	33,653
TOTAL FUNDS	<u>174,835</u>	<u>2,185</u>	<u>-</u>	<u>177,020</u>

Wiltshire Federation of Women's Institutes CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

22. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	283,016	(278,707)	4,309
Restricted funds			
Restricted fund	3,504	(5,628)	(2,124)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>286,520</u>	<u>(284,335)</u>	<u>2,185</u>

The Restricted Funds are:

WI House Fund holds funds donated by WIs for the maintenance of the buildings and fabric of WI House in Devizes. Value at 31.3.25: £10,763.

Upper Stratton Bursary holds funds donated by Upper Stratton WI when it closed to provide an annual bursary for a residential course held at Denman College which has since closed. The CIO has taken legal advice about how those funds might be de-restricted and used. Value at 31.3.25: £1,212.

Co-op Grant was given by the Co-op in order for the WI to carry out a project for the good of the whole community. A defibrillator has been installed on the wall outside WI house. Replacement pads are paid for by this fund. Value at 31.3.25: £1,498.

Suspended Institutes fund holds on trust monies from Institutes that have closed and such monies are shown as Creditors. If, after 3 years, those WIs have not started up again the money is transferred to the general unrestricted fund. Total monies held at 31.3.25: £7,852.

23. RELATED PARTY DISCLOSURES

A single related party transaction occurred in the year. A trustee's partner completed plumbing work for the charity totalling £558 through their building company. The related trustee did not participate in the awarding of the work.

Wiltshire Federation of Women's Institutes CIO

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	522	508
Gift aid	<u>1,182</u>	<u>1,254</u>
	1,704	1,762
Other trading activities		
Fundraising events	55,214	55,482
Subscription income	<u>80,097</u>	<u>76,643</u>
	135,311	132,125
Investment income		
Deposit account interest	6,107	4,330
Charitable activities		
Stationary	1,278	3,505
Other income	<u>398</u>	<u>-</u>
	<u>1,676</u>	<u>3,505</u>
Total incoming resources	144,798	141,722
EXPENDITURE		
Raising donations and legacies		
Office Costs	1,153	3,133
Charitable activities		
Sundries	80,720	79,689
Support costs		
Other		
Wages	46,392	42,442
Support Expenditure	<u>16,175</u>	<u>9,919</u>
	62,567	52,361
Governance costs		
Accountancy and legal fees	<u>2,507</u>	<u>2,200</u>
Total resources expended	<u>146,947</u>	<u>137,388</u>
Net (expenditure)/income	<u>(2,149)</u>	<u>4,334</u>

This page does not form part of the statutory financial statements

THE WILTSHIRE FEDERATION OF WOMEN'S INSTITUTES

England & Wales - Charity number 1197142

Accounts

**WILTSHIRE FEDERATION OF
WOMEN'S INSTITUTES CIO**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

Charity Registration No: 1197142

**WILTSHIRE FEDERATION OF
WOMEN'S INSTITUTES CIO**

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WILTSHIRE FEDERATION OF WIs CIO – TRUSTEES REPORT

The Trustees present herewith the report and financial statements of the CIO for the year ending 31st March 2024.

Objectives and activities for the public benefit

The Federation strives to promote the aims and objectives of the Women's Institute movement in Wiltshire and elsewhere. Its core functions are: the education of women and girls; the promotion of sustainable development and the advancement of health and citizenship for public benefit. When reviewing these aims and objectives, the Charity Commission's general guidance on public benefit has been followed.

Achievements and performance

The Trustees have completed their trustee training in the past year using an online package provided by the National Federation of WIs. All the board members meet at least every two months to review the work of the Federation and charity and the four officers meet in the alternating months.

At the end of the financial year there is a surplus of £4,334 which is some £14,000 better than budget and a turnaround from the deficit in 2022/23. Although there are some one-off gains, these are unlikely to be repeated in the next year.

Analysis of the Federation's activities had indicated reluctance on the part of members to attend events during 2022/23. Therefore, in order to try and achieve financial growth, there was a need for the Federation to diversify and look to creating another income generating team which had been very popular prior to Covid and lockdowns. The Craft and Leisure Team was reinstated under the leadership of a very experienced chair who has served as a Trustee in the past.

The Annual General Meeting in October 2023 was the main event run by the Board of Trustees. A new venue, the Steam Museum, in Swindon, was chosen. The two key speakers, Chief Constable Catherine Roper and Dame Floella Benjamin proved popular choices across the Federation. However, it has been noticed that no matter how successful and enjoyable these meetings are with the membership, the numbers attending are declining. Eighty-one fewer tickets were sold in 2023 compared with 2022. To this end, serious consideration has been given to the choice and size of venue and to the geographical location for the forthcoming Annual General Meeting in October 2024.

It was decided to organise a Ruby Tea in the Autumn and to invite all the Federation Team Members to WI House, to thank them for their commitment to supporting the Federation and for the amount of time they each volunteer to ensure all events and activities run smoothly. It proved to be a successful event.

Normally a Teams' Day would be held in January. Instead, it was decided that an afternoon of Team Building would be planned especially as there were new Trustees to get to know. Different activities were arranged which were both thought provoking and fun and enabled the Trustees to gel together. It was deemed to be time very well spent.

Ultimately, the stability and financial growth of the Federation depends on increasing the membership by attracting new members to existing WIs and promoting the WI in new communities. During 2023/24 four new WIs were opened which is a cause for celebration and an indication that the organisation is seen as providing public benefit across the county.

Campaigns Team

The Team continues to meet on Zoom every two months and has had more success with activities in the past year. Notable successes have been Mah-Jong lessons once a month in WI House and the Walks in Wiltshire led by our Federation Secretary (who we would like to thank). We also held a very

popular International Day featuring India. Our Resolution Selection meeting (again in WI House) was well-attended and very informative. We also had a very interesting meeting about the dangers of some common fruit and vegetables.

The team has grown in size (we currently have 12 members) which has helped with the arrangements for our activities. We have a full schedule for 2024/25 including an international day which we plan to do in conjunction with the Events team.

In 2023 we decided to stop supporting ACWW and are in the process of finding a new international women's charity to work with.

The Campaign Team's purpose is to promote the causes which are core to the WI and if we can do so profitably so much the better. The Team contributed a surplus of £2,746 to WFVI: (2023: £121)

Craft & Leisure

Since taking over as Chair of the newly formed Craft and Leisure Team there has been a variety of different activities offered though not all have been embraced by members. Earlier in 2023 Macrame, Hand Embroidery and Meet and Make workshops were on offer and were well received by members. The Bayeux Tapestry Trip to Reading was very successful along with the Lavender Crochet Workshop. Christmas Crafts had a poor showing of ladies and Needle Felted Robins went well but the tutor proved expensive. The Origami Folded Bag was slightly more viable and a second tutorial is planned later in 2024. Overall a slightly disappointing run of events but the Team is enthusiastic and determined to find activities which will enthuse members, prove financially viable and profitable for the Federation. It contributed £1,860 to the bottom line: (2023: old Craft & Leisure + Workshop: £2,034).

Digital

Members of the team have continued to support the office staff when help with Office 365 is needed and continue to try persuade WI Officers to use their generic email and OneDrive. In August help was sought from Absolute Technology to resolve a matter with Office 365; this was successful. It was decided that the Digital team was no longer required as the work is done by individuals rather than through meetings.

Events

The Events Team Chair, Daphne Atkinson, sadly passed away this year. A memorial service to celebrate her contribution to the WI was held just after year end on the anniversary of her birthday. The Team remains cohesive, active and productive. A surplus of £9,772 was generated by events, between April 2023 and March 2024: (£3,453 last year). This was achieved by talks and events on a variety of subjects including an afternoon with a Welsh Male Voice Choir, a Christmas concert, talks on Royalty, a trip to Bletchley Park, a holiday to the Isle of Man, and a literary lunch which achieved excellent feedback. Three New Speakers days were held to select speakers for the authorised speakers register and raised in total £1,624. Two events were cancelled: *The Worries and Wonders of Aging*, due to lack of interest and *The Royal Couple* due to escalating costs and a reduction of general interest in the Royals.

The Team is comprised of 12 members and 4 helpers who regularly donate their time, help, cake and raffle prizes. Raffles are held at every event and raise significant amounts towards the total surplus.

Membership

From the 1st April 2023 to 31st March 2024 the Membership Team met either on Teams or in person so as to be flexible for our working members. We held two President & Secretary Workshops which were very successful and under our umbrella the Treasurer held Treasurer Workshops too. We were also involved with several Office 365 Training Sessions to encourage WI members to use the system. We helped with the Trustee Training too.

We set up four new WIs during the year, Peacock WI Corsham, Rodbourne WI in Swindon, Merekits WI in Mere and Market Cross WI in Ludgershall. We also promoted and held preliminary meetings in March 2024 for another three WIs. On the sad side we had to suspend four WIs and say goodbye to Chilton Foliat, Broadchalke, Idminton & Bourne Valley and Ellendune.

We have four Advisers with two Membership Assistants as at 31st March 2024.

Structure, Governance and Management of the Wiltshire Federation of WIs

The Federation, which is affiliated to the National Federation of WIs, was formed in July 1919 and became an unincorporated registered charity on 10th October 1963. The unincorporated charity prepared its last set of accounts for the 15 month period to 31 August 2022. The Federation incorporated as a Charitable Incorporated Organisation (CIO) and was registered as such by the Charity Commission on 15 December 2021 with the new charity number 1197142. That date was the start point for its first set of accounts although it did not commence trading through the CIO until 1 June 2022. As such the 2022/23 and the 2023/24 accounts are not directly comparable as they cover different time periods.

The charity is operated for WI members in Wiltshire, by WI members. Its members consist of the delegates appointed by each WI in Wiltshire (usually three per WI) plus the Trustees. The Board of Trustees makes all the operational decisions and meets regularly throughout the year. Policy and strategy meetings have also been held.

The appointment of Trustees is governed by the CIO's constitution. The Board of Trustees consists of minimum 8 and maximum 15 elected Trustees plus up to one third of that number co-opted by the elected Trustees. All Trustees automatically retired at the first Annual General Meeting in October 2023 but were re-elected and will face re-election every two years. Trustees receive no payment but may claim expenses.

The Trustees and Advisers have attended numerous Zoom Meetings with NFWI on subjects such as public affairs, finances, membership subscription fees, new subscription levels and employee regulations.

The Board of Trustees (BOT) has benefitted from having a stable core membership throughout the year. The Board has a broad range of skills and experience to help us overcome the challenges we have faced (and will, no doubt, continue to face) as well as the resilience to prevail in the face of headwinds. Our staff are dedicated and continue to embrace change as we look for improvements in our ways of working to help us address financial pressures.

Trustees who served during the year:-

Daphne Atkinson (passed away 8 September 2023)

Shauna Bodman (appointed 17 October 2023) (Chair of Craft & Leisure Team)

Theresa Chapman (Treasurer)

Ruth Davies (resigned 14 June 2024)

Gill Gibson-Piggott (Chair to October 2023) (Vice Chair from October 2023) (Chair of Campaigns from October 2023)

Louise Hall

Gillian Hinton (Publicity)

Lesley Holdway (Chair of Campaigns to October 2023) (Chair of Membership Team from October 2023)

Brenda Hosking (appointed 16 October 2023) (Chair of Events Team)

Elizabeth Lawer (Chair of Membership to October 2023) (Chair from October 2023)

Pam Loosmore (Vice Chair)

Frances Smith (resigned 18 September 2023)
Alison Talbot (resigned 19 June 2023)
Anna Zebedee-Hardy

No Trustee has any beneficial interest in the Charity.

Federation Secretary
Stephanie Pawling (to 2 June 2024)
Rebecca Lye (from 3 June 2024)

Independent Examiner

Joe Bunton ACA
David Owen & Co
17 The Market Place
Devizes
Wiltshire
SN10 1HT

Bankers

Lloyds
CCLA Investment Management Limited
United Trust
Cambridge and Counties Bank

On behalf of the Trustees:



Elizabeth Lawer – Federation Chairman



Theresa Chapman – Federation Treasurer

15 July 2024

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE WILTSHIRE FEDERATION OF WOMEN'S INSTITUTES

I report to the charity trustees on my examination of the accounts of The Wiltshire Federation of Women's Institutes CIO for the 12 months to 31 March 2024. These accounts are set out on pages 7 – 14.

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.

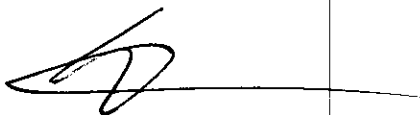
I report in respect of my examination of the CIO's accounts carried out under section 145 of the Charities Act 2011 and in carrying out my examination I have followed all applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

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:

- Accounting records were not kept in respect of the CIO as required by section 130 of the Charities Act 2011; or
- The accounts do not accord with those records: or
- The accounts do not comply with the applicable requirements concerning the form and content of the 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 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.



Joe Bunton ACA
David Owen & Co
17 The Market Place
Devizes
Wiltshire
SN10 1HT

15 July 2024

FINANCIAL REPORT

Each year the Federation aims to raise sufficient funds to cover the costs of running WI House, pay staff salaries and to cover the expenses of the Board of Trustees and its Teams. The Federation does this by working to fulfil the educational charitable objectives of the WI, providing a range of activities, events and courses to facilitate the development of knowledge, experience and skills of individual members across the county and to support their involvement in, and connection to, the WI locally, regionally and nationally.

There is still a gap between subscriptions received plus investment income less salaries and the cost of running WI House. The gap reduced from £17,777 in 2023 to £14,136 in 2024. Thanks to the one-off gains and the splendid contribution made by the Team Chairs and Other Fundraising Activities this gap was more than covered and the Federation generated a surplus.

This year's accounts are not directly comparable with those of 2022/23 which covered a 15 month period as this set covers a standard 12 month year only. The finances have moved towards greater sustainability generating a surplus of £4,334. (2023: deficit £4,345). This turnaround is grounded in the first uplift in 7 years of membership numbers plus a 50p per person increase in the share of subs that Federation receives.

Subs year ended	Paid up members	Subs year ended	Paid up members
31 Dec 2017	4,107	31 Mar 2022	3,361
31 Dec 2018	3,918	31 Mar 2023	3,278
31 Dec 2019	3,861	31 Mar 2024	3,363
31 Mar 2021	3,565	In addition there were 90 dual members who only pay subs to their own WIs.	

The core funding underpinning the Federation accounts remains its share of membership subscriptions. This increased to £10.80 per member and will rise again in 2024/25 to £11.30. The fees are set by the National Federation of WIs and Wiltshire has no control over the amount. It can, however, leverage the volume and The Board of Trustees is mindful of the need to continue grow its membership. This can be a challenge in an organisation where the demographic tends to be mature.

The Federation benefitted this year from some one-off gains: a two month electricity rebate due to our supplier having failed to reset our meter clock correctly; refund of 12 months' bank charges incorrectly applied; two years of Gift Aid; increase of interest earned on our investments.

The Trustees invested heavily in education and training by distributing to the WIs £1,925 of our Grace Methuen Bursary Funds (restricted) and will fund a further £1,532 training next year. These bursaries proved so popular that demand has outstripped the available pot for 2024/25.

The Trustees maintain an up-to-date Risk Register and are satisfied that policies are in place to reduce exposure to such risks as far as possible. Its Reserves Policy ensures that sufficient cash is held to meet the Federation's recurrent liabilities for at least one year. As we become more active our Current Unrestricted Reserves now represent just under 12 months' expenditure. (2023: 16 months') even though they have increased by their share of this year's surplus.

Theresa M Chapman
Federation Treasurer

**WILTSHIRE FEDERATION OF WOMEN'S INSTITUTES
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST MARCH 2024**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
INCOME AND ENDOWMENTS						
Donations and Legacies	2	1,712	50	0	1,762	235
Charitable Activities	3	3,505	0	0	3,505	4,529
Other Trading Activities	4	132,125	0	0	132,125	76,359
Income from Investments		3,337	993	0	4,330	1,077
Other		0	0	0	0	0
TOTAL INCOME		140,679	1,043	0	141,722	82,200
EXPENDITURE						
Raising Funds	3	3,138	0	0	3,138	4,276
Charitable Activities		0	0	0	0	0
Other Trading Activities	7	77,764	1,925	0	79,689	31,880
Other Support Expenditure	9	54,490	71	0	54,561	50,389
TOTAL RESOURCES EXPENDED		135,392	1,996	0	137,388	86,545
NET INCOME/(EXPENDITURE)		5,287	(953)	0	4,334	(4,345)
TRANSFERS BETWEEN FUNDS	16	1,567	(1,567)	0	0	0
NET MOVEMENT IN FUNDS		6,854	(2,520)	0	4,334	(4,345)
TOTAL FUNDS B/FWD		122,286	18,896	33,653	174,835	179,180
TOTAL FUNDS AT YEAR END		129,140	16,376	33,653	179,169	174,835

**WILTSHIRE FEDERATION OF WOMEN'S INSTITUTES
BALANCE SHEET AS AT 31ST MARCH 2024**

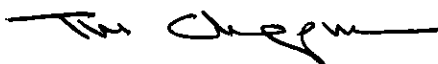
	Note	Unrestricted	Restricted	Endowment	2024 Total	2023 Total
FIXED ASSETS						
Tangible Fixed Assets	11	0	0	33,653	33,653	33,653
CURRENT ASSETS						
Stock		60	0	0	60	214
Cash and Deposits	12	138,084	18,097	0	156,181	150,832
Debtors & Prepayments	13	760	0	0	760	1,708
		138,904	18,097	0	157,001	152,754
CURRENT LIABILITIES falling due within one year						
Trade creditors		286	0	0	286	0
Accruals & Deferred Income	14	9,478	398	0	9,876	9,668
		9,764	398	0	10,162	9,668
NET CURRENT ASSETS		129,140	17,699	0	146,839	143,086
LIABILITIES > ONE YEAR	15	0	1,323	0	1,323	1,904
TOTAL ASSETS LESS LIABILITIES		129,140	16,376	33,653	179,169	174,835
FUNDS						
Unrestricted		129,140	0	0	129,140	122,286
Restricted	16	0	16,376	0	16,376	18,896
Endowment		0	0	33,653	33,653	33,653
TOTAL FUNDS	16	129,140	16,376	33,653	179,169	174,835

Approved by the Board of Trustees on 15 July 2024 and signed on its behalf by:

Elizabeth Lawer - Federation Chairman



Theresa Chapman - Federation Treasurer



**WILTSHIRE FEDERATION OF WOMEN'S INSTITUTES
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024**

**1 ACCOUNTING POLICIES
Charity Information**

The Federation strives to promote the Aims and Objectives of the WI.

Accounting Convention

- a) These financial statements have been prepared in accordance with FRS102 . The 'Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102), 'Accounting and Reporting by Charities' the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and Generally Accepted Accounting Practice as it applies from 1 January 2015.
- b) These financial statements have been prepared under the historical cost convention. At the time of approving the financial statements, the trustees had a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. The trustees therefore continue to adopt the going concern basis of accounting in preparing the financial statements.
- c) Freehold property is stated at its historical cost (see note 11) although its current market value as at 7 June 2022 was £80,000. It is not practical or material to divide cost between land and buildings in order to charge depreciation on the buildings element, therefore the entire cost is deemed to be land and is not depreciated.
- d) Office furniture and equipment is stated at written down value and depreciated over five years. Equipment purchased from restricted funds is not capitalised but written off in the year of purchase. At present all furniture and equipment acquisitions have been written off.
- e) Stock is valued at the lower of cost and net realisable value, after making allowance for obsolete and slow moving items.
- f) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.
- g) Unrestricted funds consist of income received or generated for the objects of the Federation without further specified purposes, and thus available as general funds.
- h) Income is recognised when the Federation has entitlement to the funds. Income received in advance of an activity is deferred until the criteria for income recognition are met.
- i) Grant income is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably.

2 DONATIONS & LEGACIES

	2024	2023
Easy Fundraising	344	235
Donations	114	0
Gift Aid	1,254	0
Steeple Ashton WI to WI House Funds Restricted Fund	<u>50</u>	<u>0</u>
	<u>1,762</u>	<u>235</u>

3 CHARITABLE ACTIVITIES & COSTS OF RAISING FUNDS

	Stationery	Diaries	Calendars	2024	2023
Sales	254	1,575	1,676	3,505	4,529
Opening Stock	214	0	0	214	1,812
Purchases	0	1,732	1,252	2,984	2,678
Closing Stock	60	0	0	60	214
Cost of Sales	<u>154</u>	<u>1,732</u>	<u>1,252</u>	<u>3,138</u>	<u>4,276</u>
Surplus for year	<u>100</u>	<u>(157)</u>	<u>424</u>	<u>367</u>	<u>253</u>

No salaries have been recharged as the office staff are not involved with this aspect of the business other than sending orders in to National.
Given the poor performance of Diary Sales it has been decided to discontinue this activity in 2024/25.

4 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2024	2023
Affiliation Fees Wiltshire Federation	34,333	0	34,333	32,613
Affiliation Fees National Rec'd as Agent	42,310	0	42,310	3,209
Teams' Fundraising	Note 5 31,633	0	31,633	20,897
Other Fundraising	Note 6 23,849	0	23,849	19,640
	132,125	0	132,125	76,359

The National Affiliation figures for the two years are not directly comparable. This is because Subscriptions rec'd on behalf of National and paid over in April/May 2022 were left in the old charity. The £3,209 was only those subs rec'd and paid over since the CIO started trading in June 2022. All the WFWI share of subs rec'd in April/May 2022 from the individual Wis were transferred to the CIO. The National figure also includes £600 grants received for the 4 new Wis that opened in 23/24.

5 TEAMS' FUNDRAISING ACTIVITIES

	Income	Expenses	Salaries	2024 Surplus	2023 Surplus
Arts & Leisure	4,073	2,001	212	1,860	1,488
Board of Trustees	12	48	0	(36)	1,872
Campaigns	4,190	955	489	2,746	121
Events	23,228	12,209	1,247	9,772	3,453
Adviser / Membership	130	792	111	(773)	(280)
Workshops	0	0	0	0	546
	31,633	16,005	2,059	13,569	7,200

Each Team is run by a dedicated Chairman who leads a committee of volunteers who organise, staff and run the activities. Paid staff time is limited to processing receipts and payments and issuing flyers. This is charged to each income generating activity at the rate of £1.20 per attendee. The Membership Team is a non-income generating cost centre. It co-ordinates the activities of the WI Advisers and runs training sessions for the individual WI's Presidents, Secretaries, Treasurers & IFEs.

6 OTHER FUNDRAISING INCOME	Unrestricted Funds	Restricted Funds	2024	2023
WOW Magazine	3,458	0	3,458	3,713
Wilts Federation AGM	8,162	0	8,162	9,552
National WI Annual Meeting	2,682	0	2,682	1,868
Bulb Scheme	2,631	0	2,631	2,471
50/50 Club	1,767	0	1,767	1,079
Room Hire / Other	189	0	189	90
National Raffle	694	0	694	607
Insurance for Wilts Wis	3,317	0	3,317	0
Suspended Institutes	0	0	0	0
Speakers' Fees	935	0	935	260
Advertising & Publicity	14	0	14	0
	23,849	0	23,849	19,640

7 EXPENDITURE ON OTHER TRADING ACTIVITIES (FUNDRAISING)

	Unrestricted Funds	Restricted Funds	2024	2023
Affiliation Fees National Paid as Agent	42,310	0	42,310	3,209
Teams Fundraising	Note 5 18,064	0	18,064	13,697
Other Fundraising	Note 8 17,390	1,925	19,315	14,974
	77,764	1,925	79,689	31,880

8		Unrestricted	Restricted	2024	2023
		Funds	Funds		
	WOW Magazine postage	3,188	0	3,188	2,621
	Wilts Federation AGM	6,060	0	6,060	7,708
	NFWI Annual Meeting	1,272	0	1,272	142
	Grant to new Wis formed this year	200	0	200	0
	Buib Scheme	2,105	0	2,105	2,009
	50/50 Club	1,032	0	1,032	692
	Suspended Institutes	0	0	0	0
	Insurance recharged to Wis	3,277	0	3,277	1,643
	Publicity & Promotion	236	0	236	139
	Other	20	0	20	20
	Grace Methuen Bursaries Awarded to W	0	1,925	1,925	0
		17,390	1,925	19,315	14,974

Included within the costs of the Wilts Federation AGM is 572 salaries: last year 700

9	OTHER SUPPORT EXPENDITURE	Unrestricted	Restricted	2024	2023
		Funds	Funds		
	Salaries	42,442	0	42,442	33,094
	Board of Trustees & Advisers Expenses	1,628	0	1,628	734
	Professional Fees Legal & Accountancy	2,200	0	2,200	6,890
	Premises	3,854	0	3,854	5,555
	Office Admin	3,728	71	3,799	2,755
	Insurance	852	0	852	855
	Bank Charges	(439)	0	(439)	491
	Sundry, including Staff Training	225	0	225	15
		54,490	71	54,561	50,389

2023 accounts only have 10 months' expenditure as this was the year of incorporation.

10	TOTAL RESOURCES EXPENDED			2024	2023	
		Expenses	Salaries			
	Raising Funds	Note 3	3,138	0	3,138	4,276
	Other Trading Activities	Note 7	77,058	2,631	79,689	31,880
	Other Support Activities	Note 9	12,119	42,442	54,561	50,389
			92,315	45,073	137,388	86,545
			being	Unrestricted	135,392	79,496
				Restricted	1,996	7,049
					137,388	86,545

STAFF COSTS

	2024	2023
Salaries and wages Apr 23 - Mar 2024 (June 22 - March 2023)	44,998	34,901
Social security costs (National Insurance)	0	0
Pension costs (defined contribution scheme)	0	0
Other employee benefits (Xmas Gift Vouchers)	75	75
Total staff costs	45,073	34,976

The average monthly number of employees was 2 FTE (headcount 4)

No employees received emoluments in excess of £60,000.

The Federation has benefited from the £5,000 Employment Allowance available to charities and its total employer class 1 national insurance contributions fell below this amount.

The total cost of wages and salaries include redundancy costs of £nil and employer's pension costs of £nil.

The Federation set up a Defined Contribution Pension Scheme to comply with the Auto Enrolment legislation. To date, no eligible employees have opted to enrol and hence no contributions have been made.

Key employees

The executive decision making body is the board of trustees. No remuneration is paid to trustees. The employed staff are not involved in senior leadership and their function is either administrative or practical in delivering and supporting the trustees. There are no key employees as described in the current legislation.

11	TANGIBLE FIXED ASSETS	2024	2023
	Permanent Endowment Freehold Property	<u><u>33,653</u></u>	<u><u>33,653</u></u>
	<p>Freehold property consists of the Federation Office in Devizes, stated at original cost. The Trustees recognise that the current market value of the property is considerably in excess of the original cost, as they obtained a professional revaluation for the sole purposes of transfer of the property to the CIO. In view of the very historical figure used, depreciation has not been charged on the buildings owned.</p> <p>The deeds to WI House were finally transferred by the Land Registry from the Charity Commission to the CIO on 26 March 2024. The CIO took over the beneficial interest in the property from the former charity it replaced, reg number 229893.</p>		
12	CASH AND DEPOSITS	2024	2023
	COIF 1 Deposit Restricted Fund	6,351	8,055
	COIF 2 Deposit WI House Restricted Fund	10,248	9,670
	Lloyds Bank Current Account	4,007	32,159
	Lloyds Bank Inst Access Savings (£1,498 Restricted Funds)	30,091	0
	Cambridge and Counties Bank (Bond deposit)	44,668	42,879
	United Trust Bank (Bond deposit)	60,596	57,851
	Cash in Hand	220	218
		<u><u>156,181</u></u>	<u><u>150,832</u></u>
13	DEBTORS	2024	2023
	Trade Debtors	0	0
	Prepayments	414	1,403
	Accrued Income	136	95
	Other Debtors	210	210
		<u><u>760</u></u>	<u><u>1,708</u></u>
14	CREDITORS LESS THAN ONE YEAR	2024	2023
	Trade Creditors	286	0
	NFWI Accommodation Designated Fund	764	0
	Accruals	2,701	3,097
	Suspended Institutes Restricted Fund	398	0
	Deferred Income	6,013	6,571
		<u><u>10,162</u></u>	<u><u>9,668</u></u>
15	CREDITORS MORE THAN ONE YEAR	2024	2023
	NFWI Accommodation Designated Fund	0	1,506
	Suspended Institutes Restricted Fund	1,323	398
		<u><u>1,323</u></u>	<u><u>1,904</u></u>

THE WILTSHIRE FEDERATION OF WOMEN'S INSTITUTES

England & Wales - Charity number 1197142

Accounts

**WILTSHIRE FEDERATION OF
WOMEN'S INSTITUTES CIO**

FINANCIAL STATEMENTS

15 MONTHS

FROM INCORPORATION TO 31 MARCH 2023

Charity Registration No: 1197142

**WILTSHIRE FEDERATION OF
WOMEN'S INSTITUTES CIO**

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Page 10	Balance Sheet
Pages 11 - 17	Notes to the Accounts

WILTSHIRE FEDERATION OF WIs CIO – TRUSTEES REPORT FOR THE PERIOD ENDED 31 MARCH 2023

The Trustees present herewith the report and financial statements of the CIO for the period from incorporation on 15 December 2021 to 31 March 2023.

Objectives and activities for the public benefit

The Federation strives to promote the aims and objectives of the Women's Institute movement in Wiltshire and elsewhere. Its core functions are: the education of women and girls; the promotion of sustainable development and the advancement of health and citizenship for public benefit. When reviewing these aims and objectives, the Charity Commission's general guidance on public benefit has been followed.

Achievements and performance

Our first 10 months trading as a Charitable Incorporated Organisation (CIO) has not been without challenges and our accounts for the year reflect this with a £4,345 deficit (as against a budget surplus of £170). This was despite a significant effort by the Trustees and Teams to promote the WFWI and its activities and to minimise expenses (our costs were £4,724 lower than budget).

The Teams' overall contribution was £7,200 vs an expected £8,835. Our most active Team (Events) was particularly affected with a shortfall vs budget of £3,836 partly due to the reluctance of some of our older members to socialize as much post-pandemic as they had done prior to March 2020. The reduction in membership subscriptions also had a significant impact (3,270 members vs 3,300 expected and a subs income £1,377 lower than budgeted) in particular because the budget was based on all subscriptions being received in Q1 whereas 6.5% are received in quarters 2-4. Our membership represents a demographic particularly badly impacted by the Covid pandemic and we have not yet been able to recruit new members to fill the gap.

Other than the general running of the charity, the Board of Trustees' main events are the Annual Council Meeting (October 2022) and Teams Day (in January 2023).

The Annual Council Meeting was well attended (454 paying attendees and 123 guests) with interesting talks from Elizabeth Bruton (on Women spies from the first Elizabethan era onwards) and Reverend Kate Bottley. However, due mainly to the venue increasing their costs after we had booked, the surplus generated was £2,341 less than expected at £2,544.

Teams Day focused on how to turn our finances around in the coming year and was reportedly enjoyable and motivating. Each Team set itself objectives to contribute to an overall target of 4,000 members by 2025.

Campaigns Team

The Team meets very efficiently on Zoom every two months and several attended Teams Day at Kington Langley to plan activities for 2023-24. We have continued to struggle to run events that appeal to our members and so we have had to become more flexible. We moved our Resolution Selection Meeting to WI House to cost-effectively accommodate 22 members. The Conference Room was fairly cosy which may have encouraged the active debate which was held on the four resolutions short-listed. It was very well received by those attending and it was excellent that we were able to go ahead.

We also had a marvelous visit to Eastbrook Farm with forty attendees who all enjoyed the talk and lunch, some also took part in the safari around the farm too. Our third event was sadly cancelled due to lack of numbers, this was supposed to be an evening event on Modern Slavery.

WILTSHIRE FEDERATION OF WIs CIO – TRUSTEES REPORT FOR THE PERIOD ENDED 31 MARCH 2023

The Campaign Team's purpose is to promote the causes which are core to the WI and if we can do so profitably so much the better. The Team contributed a surplus of a little over £100 to WFWI.

Digital

Whilst the Digital Team has not met in person or on zoom for several months, they have continued to support the Federation by keeping the Wiltshire website up to date and making sure it is a good representation of the Federation. They also supported the Office Staff where possible with Office 365 and in collaboration with the Membership Team tried to recruit as many WI Officers to using their generic email and OneDrive. They have also shared information from NFWI and keep members up to date on Social Media.

Events

This Team is our most active and productive, generating a surplus of nearly £3,500 from events which (between June 2022 and the end of March 2023) included talks about royalty and aristocracy, visits to Bucklers Hard, theatre group performances, a Literary Lunch and talks from antiques experts. The most successful events (financially) continue to be those that tell us more about the lives of the royal family. In this Financial Year these were the Castle of Mey talk about the Queen Mother and the talk about the Duchess of Devonshire. A planned event to mark International Women's Day had to be cancelled due to lack of interest and contractual issues with one of the speakers.

In addition to the above events, the Events Team is taking on the running of the New Speaker's Days on behalf of the Board of Trustees. These are usually successful events and have resulted in many speakers being added to the speaker's register as well as contributing over £2,000 to WFWI funds. The Team consists of 9 members (expected to grow to 10 in 2023) and runs raffles at all of its events which make a considerable contribution to income.

Leisure

The Leisure Team has struggled to find events to host that have interested the Wiltshire members. As a result some activities were cancelled due to poor bookings and others were taken off the calendar due to the financial costs involved. Of the events that did go ahead there was some good feedback for Nordic walking, a croquet taster session, the Christmas concert and Belly dancing.

Despite this, the Team contributed nearly a £1,500 to the WFWI funds with the bulk of this being contributed by the Christmas Concert. The Skittles and the Whist league were the next most profitable activities.

The Leisure Team also struggled to recruit new members and a key member had to step down due to her husband's ill-health. As a result, it was decided to merge the Team with the Workshops Team in January. Looking forward it is hoped that the new Crafts and Leisure Team will grow and run activities that members will support and attend. Thanks are extended to the outgoing Chairman of the Leisure Team, Anna Zebedee-Hardy, who has moved to the Campaigns Team and to the outgoing Secretary, Madeleine Flight, whose hard work over the years has been much appreciated.

WILTSHIRE FEDERATION OF WIs CIO – TRUSTEES REPORT FOR THE PERIOD ENDED 31 MARCH 2023

Membership

The beginning of June 2022 started with a very encouraging boost to our small Team of advisers when Alison joined the four of us in June 2022, having just completed her training.

There was a distinct marker in the Autumn, as WIs began to meet again in person and for some WIs, it was the first time that they had held face to face meetings since the start of the Pandemic. As advisers, it was a real pleasure to be present at these meetings and witness everyone's happiness at getting together in person.

Sadly, our membership numbers have declined over the years. See Financial report for details. Early in 2023 three preliminary meetings have been held in different parts of the County and it is hoped that these will result in the opening of new WIs in 2023/24.

The Team has been challenged over the past few months due to two advisers recovering from surgery or injuries. It has meant a reduction in the number of visits to WI meetings, but with the use of the virtual platform Zoom, all the Membership Team meetings have been possible, and the advisers have been able to support each other and cover for each other where possible.

Training had to be cancelled in the Autumn, but a full programme has been planned for 2023 with workshops covering Programme Planning plus training support for new secretaries, presidents and treasurers.

Opportunities for reaching out and engaging with others have been taken. Promotional events were held in community parks in Trowbridge and Devizes. These were the perfect setting to have some wonderful conversations about how lives can be changed by joining the WI. We also collaborated with an environmental group in Devizes using the opportunity to talk about the WIs' 100 years of campaigning. Now these networks have been cemented, three promotional events are planned for this coming year in Devizes, Trowbridge and Salisbury.

The main focus for our Team over the next year is growing the Membership and Social Media Platforms are proving effective in gaining people's attention. Women are responding to invitations to come along to meetings and to find out more about the WI.

**WILTSHIRE FEDERATION OF WIs CIO – TRUSTEES REPORT
FOR THE PERIOD ENDED 31 MARCH 2023**

Activities	Summary advisers voluntary work
Membership Meetings	29
BoT meetings	18
Group Meetings	6
Training sessions delivered	10
Drop in sessions WI House	4
NFWI Training sessions received	New Adviser qualified June 2022
NFWI Ad hoc	2
Team Day	5
NFWI Annual Meeting	3 in person, 1 virtual
WFWIs Annual Meeting	5
Live Events	4
Weekly Quiz on Zoom for WI members	30
Zoom calls to other Federation Teams	11
WI Visits - ordinary	23
WI Visits – Annual Meetings	2
WI Visits - Suspensions	2
WI Visit- reformation	1
WI Visit - Teams	5
Visits to post Suspension Notices	2
Telephone Conversations	37 +
Publicity Events	4
Preliminary Meetings for new WIs (3)	5

Table 1: Summary of activities by WF Advisers from June 2022 to March 2023. Note, in some situations advisers have worked together and this is recognised in the data.

Workshop Team: Between last May and this March this Team has arranged workshops and outdoor activities. These include a Goat Farm Experience, Foraging, Making Corn Dollies and two courses to help people “get to know their sewing machines”. These last two workshops contributed most to the more than £500 that the Workshop Team generated for WFWI. This Team also submitted some recycling content to the WOW magazine.

Structure, Governance and Management of the Wiltshire Federation of WIs

The Federation, which is affiliated to the National Federation of WIs, was formed in July 1919 and became an unincorporated registered charity on 10th October 1963. It prepared its last set of accounts for the 15 month period to 31 August 2022. The Federation incorporated as a Charitable Incorporated Organisation (CIO) and was registered as such by the Charity Commission on 15 December 2021 with the new charity number 1197142. That date is the start point for this set of accounts although it did not commence trading through the CIO until 1 June 2022.

WILTSHIRE FEDERATION OF WIs CIO – TRUSTEES REPORT FOR THE PERIOD ENDED 31 MARCH 2023

The charity is operated for WI members in Wiltshire, by WI members. Its members consist of the delegates appointed by each WI in Wiltshire (usually three per WI) plus the Trustees. The Board of Trustees makes all the operational decisions and meets monthly. The appointment of Trustees is governed by the CIO's constitution. The Board of Trustees consists of minimum 8 and maximum 15 elected trustees plus up to one third of that number co-opted by the elected trustees. All trustees will automatically retire at the first Annual Council Meeting in October 2023 but are eligible for re-election. Trustees normally serve for two years. Trustees receive no payment but may claim expenses.

In accordance with normal practice, Board meetings have taken place each month, and policy and strategy meetings have been held.

Two trustees (including the Vice Chair) attended a virtual NFWI Autumn Council Meeting and along with the Advisers have attended numerous Zoom Meetings with NFWI on subjects such as public affairs, finances, membership subscription fees, new subscription levels and employee regulations.

The Board of Trustees (BOT) has benefitted from having consistent membership throughout the year and the new CIO status has helped attract a new trustee for 2023/24 as well as a new BOT Assistant from October 2022. The Team has a broad range of skills and experience to help us overcome the challenges we have faced (and will, no doubt, continue to face as well as the resilience to prevail in the face of headwinds). Our staff are dedicated and continue to embrace change as we look for improvements in our ways of working to help us address financial pressures.

Trustees who served during the accounting period:-

Daphne Atkinson (appointed 16 December 2021)
Theresa Chapman (appointed 16 December 2021) (Treasurer)
Ruth Davies (appointed 16 December 2021)
Gill Gibson-Piggott (appointed 16 December 2021) (Chair from Oct 2022)
Louise Hall (appointed 16 December 2021)
Gillian Hinton (co-opted 1 March 2023)
Lesley Holdway (appointed 16 December 2021) (Chair until Oct 2022)
Elizabeth Lawer (appointed 16 December 2021)
Pam Loosmore (appointed 16 December 2021) (Vice Chair)
Frances Smith (appointed 16 December 2021) (Vice Chair HR)
Alison Talbot (appointed 16 December 2021) (resigned 19 Jun 2023)
Anna Zebedee-Hardy (appointed 1 November 2022)

No Trustee has any beneficial interest in the Charity.

Federation Secretary
Stephanie Pawling

Independent Examiner

Joe Bunton
David Owen & Co
17 The Market Place
Devizes
Wiltshire
SN10 1HT

**WILTSHIRE FEDERATION OF WIs CIO – TRUSTEES REPORT
FOR THE PERIOD ENDED 31 MARCH 2023**

Bankers

Lloyds
CCLA Investment Management Limited
United Trust
Cambridge and Counties Bank

On behalf of the Trustees:



Gill Gibson-Piggott – Federation Chairman



Theresa Chapman – Federation Treasurer

17 July 2023

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

I report to the charity trustees on my examination of the accounts of The Wiltshire Federation of Women's Institutes CIO for the 15 months to 31 March 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.

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Charities Act 2011 and in carrying out my examination I have followed all 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:

- Accounting records were not kept in respect of the CIO as required by section 130 of the Charities Act 2011; or
- The accounts do not accord with those records; or
- The accounts do not comply with the applicable requirements concerning the form and content of the 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 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.



Joe Bunton ACA
David Owen & Co
17 The Market Place
Devizes
Wiltshire
SN10 1HT

17 July 2023

FINANCIAL REPORT

Each year the Federation aims to raise sufficient funds to cover the costs of running WI House, pay staff salaries and to cover the expenses of the Board of Trustees and its Teams. The Federation does this by working to fulfil the educational charitable objectives of the WI, providing a range of activities, events and courses to facilitate the development of knowledge, experience and skills of individual members across the county and to support their involvement in, and connection to, the WI locally, regionally and nationally.

This is an atypical financial year as 100% Wiltshire share of 2022/23 subscriptions were recognised in this set of accounts but only quarters 2 – 4 of the National share. The bulk of those monies were paid over by the “old” charity. Moreover, as CIO trading did not commence until 1 June, there is only 10 months’ expenditure to offset against the 12 months’ subscription income.

Notwithstanding there is still a gap between subscriptions received less salaries and the cost of running WI House. This gap was £17,777 (36%). It was only partly covered by the contribution from the Teams (£7,200) and Other Fundraising Activities (£4,665) plus the profit on Charitable Sales (£253), donations and bank interest resulting in an overall deficit of £4,345.

The size of the deficit was enhanced by some one-off expenditure from Restricted Funds: legal fees to incorporate the CIO, rewiring upgrades and a replacement fridge for the WI House kitchen.

The core funding underpinning the Federation accounts remains its share of membership subscriptions paid by ladies throughout Wiltshire. This remained at £10.30 per member, increasing to £10.80 in 2023/24. Membership numbers continue to show a steady decline over the past few years with a 20% reduction between 2017 and 2023. The demographic tends to be mature. The Board of Trustees is mindful of the need to grow its membership.

Subscription year ended	Paid up members
31 Dec 2017	4,107
31 Dec 2018	3,918
31 Dec 2019	3,861
31 Mar 2021	3,565
31 Mar 2022	3,361
31 Mar 2023	3,270
31 Mar 2024 As at 31 May 2023	2,680

The Trustees maintain an up-to-date Risk Register and are satisfied that policies are in place to reduce exposure to such risks as far as possible. Its Reserves Policy ensures that sufficient cash is held to meet the Federation’s recurrent liabilities for at least one year. Current Unrestricted Reserves represent 16 months’ expenditure.

Theresa M Chapman
Federation Treasurer

WILTSHIRE FEDERATION OF WOMEN'S INSTITUTES CIO
STATEMENT OF FINANCIAL ACTIVITIES FROM INCORPORATION TO 31 MARCH 2023
15 MONTHS

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2023 £
INCOME AND ENDOWMENTS					
Donations and Legacies	2	235	0	0	235
Charitable Activities	3	4,529	0	0	4,529
Other Trading Activities	4	76,359	0	0	76,359
Income from Investments		1,024	53	0	1,077
Other		0	0	0	0
TOTAL INCOME		82,147	53	0	82,200
EXPENDITURE					
Raising Funds	3	4,276	0	0	4,276
Charitable Activities		0	0	0	0
Other Trading Activities	7	31,880	0	0	31,880
Other Support Expenditure		43,340	7,049	0	50,389
TOTAL RESOURCES EXPENDED		79,496	7,049	0	86,545
NET INCOME/(EXPENDITURE)		2,651	(6,996)	0	(4,345)
TRANSFERS BETWEEN FUNDS	16	3,662	(3,662)		0
NET MOVEMENT IN FUNDS		6,313	(10,658)	0	(4,345)
TOTAL FUNDS B/FWD FROM CHARITY 229893		115,973	29,554	33,653	179,180
TOTAL FUNDS AT PERIOD END		122,286	18,896	33,653	174,835

**WILTSHIRE FEDERATION OF WOMEN'S INSTITUTES CIO
BALANCE SHEET AS AT 31 MARCH 2023**

	Note	Unrestricted £	Restricted £	Endowment £	2023 £
FIXED ASSETS					
Tangible Fixed Assets	11	0	0	33,653	33,653
CURRENT ASSETS					
Stock		214	0	0	214
Cash and Deposits	12	131,538	19,294	0	150,832
Debtors & Prepayments	13	1,708	0	0	1,708
		133,460	19,294	0	152,754
CURRENT LIABILITIES falling due within one year					
Trade creditors		0	0	0	0
Accruals & Deferred Income	14	9,668	0	0	9,668
		9,668	0	0	9,668
NET CURRENT ASSETS		123,792	19,294	0	143,086
LIABILITIES > ONE YEAR	15	1,506	398	0	1,904
TOTAL ASSETS LESS LIABILITIES		122,286	18,896	33,653	174,835
FUNDS					
Unrestricted		122,286			122,286
Restricted	16		18,896		18,896
Endowment				33,653	33,653
TOTAL FUNDS	17	122,286	18,896	33,653	174,835

Approved by the Board of Trustees on 17 July 2023 and signed on its behalf by:



Gill Gibson-Piggott - Federation Chairman



Theresa Chapman - Federation Treasurer

**WILTSHIRE FEDERATION OF WOMEN'S INSTITUTES CIO
NOTES TO THE ACCOUNTS FOR THE 15 MONTHS ENDED 31 MARCH 2023**

1 ACCOUNTING POLICIES

Charity Information

The Federation strives to promote the Aims and Objectives of the WI.

Accounting Convention

- a) These financial statements have been prepared in accordance with FRS 102, The 'Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102), 'Accounting and Reporting by Charities' the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and Generally Accepted Accounting Practice as it applies from 1 January 2015.
- b) These financial statements have been prepared under the historical cost convention. At the time of approving the financial statements, the trustees had a reasonable expectation that the charity had adequate resources to continue in operational existence for the foreseeable future had it not been dissolved and all funds transferred to the newly incorporated CIO. The trustees therefore continue to adopt the going concern basis of accounting in preparing the financial statements. The trustees are however mindful that these financial statements have been approved at a time when the shadow of the 2020 and 2021 coronavirus pandemic is still affecting many charities.
- c) Freehold property is stated at its historical cost (see note 11) although its current market value as at 7 June 2022 was £80,000. It is not practical or material to divide cost between land and buildings in order to charge depreciation on the buildings element, therefore the entire cost is deemed to be land and is not depreciated.
- d) Office furniture and equipment is stated at written down value and depreciated over five years. Equipment purchased from restricted funds is not capitalised but written off in the year of purchase. At present all all furniture and equipment has been written off.
- e) Stock is valued at the lower of cost and net realisable value, after making allowance for obsolete and slow moving items.
- f) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.
- g) Unrestricted funds consist of income received or generated for the objects of the Federation without further specified purposes, and thus available as general funds.
- h) Income is recognised when the Federation has entitlement to the funds. Income received in advance of an activity is deferred until the criteria for income recognition are met.
- i) Grant income is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably.

2 DONATIONS & LEGACIES

	2023
	£
Easy Fundraising	235
Gift Aid	0
	235

WILTSHIRE FEDERATION OF WOMEN'S INSTITUTES CIO
NOTES TO THE ACCOUNTS FOR THE 15 MONTHS ENDED 31 MARCH 2023

3 CHARITABLE ACTIVITIES & COSTS OF RAISING FUNDS

	Stationery	Diaries	Calendars	2023
	£	£	£	£
Sales	363	2,044	2,122	4,529
Opening Stock	202	0	1,610	1,812
Purchases	315	2,363	0	2,678
Closing Stock	214	0	0	214
Cost of Sales (Note 10)	303	2,363	1,610	4,276
Surplus/(Loss) 2023	60	(319)	512	253

No salaries have been recharged as the office staff are not involved with this aspect of the business other than sending orders in to National.

4 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2023
	£	£	£
Affiliation Fees Wiltshire Federation	32,613	0	32,613
Affiliation Fees National Rec'd as Agent	3,209	0	3,209
Teams Fundraising Note 5	20,897	0	20,897
Other Fundraising Note 6	19,640	0	19,640
	76,359	0	76,359

All the WFWI share of subscriptions received in April and May 2022 from the individual WIs were transferred to the CIO. Subscriptions received on behalf of National and paid over in April and May 2022 were left in the old charity. The £3,209 is only those subscriptions received and paid over since June 2022. The amount of subscriptions due to National in April and May amounted to £36,782 so the true comparison (WFWI v NFWI share of subscriptions) is £39,940.

5 TEAMS FUNDRAISING ACTIVITIES

	Income	Expenses	Salaries	2023 Surplus
	£	£	£	£
Arts & Leisure	2,584	788	308	1,488
Board of Trustees	3,018	805	341	1,872
Campaigns	856	654	81	121
Events	13,230	9,356	421	3,453
Membership	40	320	0	(280)
Workshops	1,169	592	31	546
	20,897	12,515	1,182	7,200

Each Team is run by a dedicated Chairman who leads a committee of volunteers who organise, staff and run the activities. Paid staff time is limited to processing receipts and payments and issuing flyers. This is charged to each income generating activity at the rate of £1.20 per attendee. The Membership Team is a non- income generating cost centre. It co-ordinates the activities of the WI Advisers and runs training sessions for the individual WI's Presidents, Secretaries and Treasurers.

WILTSHIRE FEDERATION OF WOMEN'S INSTITUTES CIO
NOTES TO THE ACCOUNTS FOR THE 15 MONTHS ENDED 31 MARCH 2023

6	OTHER FUNDRAISING INCOME	Unrestricted	Restricted	2023
		Funds	Funds	
		£	£	£
	WOW Magazine	3,713	0	3,713
	Wilts Federation Annual Council Meeting	9,552	0	9,552
	National WI Annual Meeting	1,868	0	1,868
	Bulb Scheme	2,471	0	2,471
	50/50 Club	1,079	0	1,079
	Room Hire / Other	90	0	90
	National Raffle	607	0	607
	Insurance for Wilts Wis	0	0	0
	Suspended Institutes	0	0	0
	Speakers' Fees	260	0	260
		19,640	0	19,640

7 EXPENDITURE ON OTHER TRADING ACTIVITIES (FUNDRAISING)

	Unrestricted	Restricted	Total 2023
	Funds	Funds	
	£	£	£
Affiliation Fees National Paid as Agent	3,209	0	3,209
Teams Fundraising (Note 5)	13,697	0	13,697
Other Fundraising (Note 8)	14,974	0	14,974
	31,880	0	31,880

8	Other Fundraising Expenditure	Unrestricted	Restricted	2023
		Funds	Funds	
		£	£	£
	WOW Magazine postage	2,621	0	2,621
	Wilts Federation Annual Council Meeting	7,008	0	7,008
	Staff Time on Wilts ACM (Note 10)	700	0	700
	NFWI Annual Meeting	142	0	142
	Bulb Scheme	2,009	0	2,009
	50/50 Club	692	0	692
	Suspended Institutes	0	0	0
	Insurance recharged to Wis	1,643	0	1,643
	Publicity & Promotion	139	0	139
	Other	20	0	20
		14,974	0	14,974

WILTSHIRE FEDERATION OF WOMEN'S INSTITUTES CIO
NOTES TO THE ACCOUNTS FOR THE 15 MONTHS ENDED 31 MARCH 2023

9	OTHER SUPPORT EXPENDITURE	Unrestricted	Restricted	2023
		Funds	Funds	
		£	£	£
	Salaries	33,094	0	33,094
	Board of Trustees & Advisers Expenses	734	0	734
	Professional Fees Legal & Accountancy	1,440	5,450	6,890
	Premises	4,059	1,496	5,555
	Office Admin	2,652	103	2,755
	Insurance	855	0	855
	Bank Charges	491	0	491
	Sundry, including Staff Training	15	0	15
		43,340	7,049	50,389

10	TOTAL RESOURCES EXPENDED	Expenses	Salaries	2023
		£	£	
	Raising Funds (Note 3)	4,276	0	4,276
	Other Trading Activities (Note 7)	30,698	1,182	31,880
	Other Support Activities (Note 9)	17,295	33,094	50,389
		52,269	34,276	86,545

Other Fundraising Expenditure includes staff costs of £700 (Note 8)

STAFF COSTS

	2023
	£
Salaries and wages (June - March)	34,901
Social security costs (National Insurance)	0
Pension costs (defined contribution scheme)	0
Other employee benefits (Christmas Gift Vouchers)	75
Total staff costs	34,976

The average monthly number of employees was 4.

No employees received emoluments in excess of £60,000.

The Federation has benefitted from the £5,000 Employment Allowance available to charities and its total employer class 1 national insurance contributions fell below this amount.

The total cost of wages and salaries include redundancy costs of £nil and employer's pension costs of £nil

The Federation set up a Defined Contribution Pension Scheme to comply with the Auto Enrolment legislation. To date, no eligible employees have opted to enrol and hence no contributions have been made.

Key employees

The executive decision making body is the board of trustees. No remuneration is paid to trustees. The employed staff are not involved in senior leadership and their function is either administrative or practical in delivering and supporting the trustees. There are no key employees as described in the current legislation.

WILTSHIRE FEDERATION OF WOMEN'S INSTITUTES CIO
NOTES TO THE ACCOUNTS FOR THE 15 MONTHS ENDED 31 MARCH 2023

11	TANGIBLE FIXED ASSETS		2023
			£
	Permanent Endowment	Freehold Property	33,653
	<p>Freehold property consists of the Federation Office in Devizes, stated at original cost. The Trustees recognise that the current market value of the property is considerably in excess of the original cost, as they obtained a professional revaluation for the sole purposes of transfer of the property to the CIO. In view of the very historical figure used, depreciation has not been charged on the buildings owned.</p> <p>The deeds to WI House were held by the Charity Commission as custodians but the Land Registry is transferring them to the CIO which took over the beneficial interest in the property from the former charity it replaced, reg number 229893.</p>		
12	CASH AND DEPOSITS		2023
			£
	COIF 1	Deposit	8,055
	COIF 2	Deposit	9,670
	Lloyds Bank	Current Account	32,159
	Cambridge and Counties Bank	(Bond deposit)	42,879
	United Trust Bank	(Bond deposit)	57,851
	Cash in Hand		218
			150,832
13	DEBTORS		2023
			£
	Trade Debtors		1,403
	Prepayments		0
	Accrued Income		95
	Other Debtors		210
			1,708
14	CREDITORS LESS THAN ONE YEAR		2023
			£
	Trade Creditors		0
	Accruals		3,097
	Deferred Income		6,571
			9,668
15	CREDITORS MORE THAN ONE YEAR		2023
			£
	NFWI Accommodation	Designated Fund	1,506
	Suspended Institutes	Restricted Fund	398
			1,904

WILTSHIRE FEDERATION OF WOMEN'S INSTITUTES CIO
NOTES TO THE ACCOUNTS FOR THE 15 MONTHS ENDED 31 MARCH 2023

16 RESTRICTED FUNDS

	From Old Charity	Incoming Resources	Resources Expended	Transfer	Balance at 31.03.23
	£	£	£	£	£
Suspended Institutes	3,702	7	0	0	3,709
Suspended Institutes Deferr	(398)	0	0	0	(398)
Grace Methuen & 70th Anni	3,306	6	0	0	3,312
WI House Fund	11,179	38	(1,546)	0	9,671
Upper Stratton Bursary	1,031	2	0	0	1,033
Annual Meeting NFWI	2,305	0	0	(2,305)	0
Co-op Grant - Community Pi	1,622	0	(53)	0	1,569
CIO Fund	6,807	0	(5,450)	(1,357)	0
	29,554	53	(7,049)	(3,662)	18,896

Suspended Institutes fund holds funds from Institutes no longer active, these are held for 3 years, at which point it is assumed they will not start up again and the funds are transferred to the general fund.

Grace Methuen and 70th Anniversary Bursary fund holds funds specifically donated for educational purposes originally to provide bursaries for Denman College but now bursaries for Denman Online courses as the College has closed.

WI House Fund holds funds donated by WIs for the maintenance of the buildings and fabric of WI House in Devizes.

Upper Stratton Bursary holds funds donated by Upper Stratton WI when it closed to provide an annual bursary for a course held at Denman College.

Annual Meeting fund held funds from the pooling of fares for the NFWI Annual Meeting to offset costs when an overnight stay is involved. This fund was erroneously classified as "Restricted" when it should have been "Designated". It was de-restricted in 2022/23.

Co-op Grant was given by the Co-op in order for the WI to carry out a project for the good of the whole community. A defibrillator has been installed on the wall outside WI house.

CIO Fund Provision for expenses incurred for the set up of the CIO; now fully expended.

17 ANALYSIS OF ASSETS BETWEEN FUNDS

	Fixed Assets £	Current Assets £	Liabilities £	Total £
Endowment	33,653			33,653
Restricted Funds				
Suspended Institutes	0	3,709		3,709
Suspended Institutes Deferred Income			(398)	(398)
Grace Methuen and 70th Anniversary Bursary		3,312		3,312
WI House Fund		9,671		9,671
Upper Stratton Bursary		1,033		1,033
Annual Meeting		0		0
Co-op Grant		1,569		1,569
CIO Application		0		0
	0	19,294	(398)	18,896
Unrestricted	0	122,286		122,286
				174,835

**WILTSHIRE FEDERATION OF WOMEN'S INSTITUTES CIO
NOTES TO THE ACCOUNTS FOR THE 15 MONTHS ENDED 31 MARCH 2023**

MOVEMENT IN FUNDS

	Funds from Charity 229893 £	Net Movement in Funds £	Transfers Between Funds £	At 31.03.23 £
Unrestricted Funds				
General Fund	115,973	2,651	3,662	122,286
Restricted Funds				
Suspended Institutes	3,702	7		3,709
Suspended Institutes Deferred Income	(398)			(398)
Grace Methuen and 70th Anniversary Burs:	3,306	6		3,312
WI House Fund	11,179	(1,508)		9,671
Upper Stratton Bursary	1,031	2		1,033
Annual Meeting	2,305	0	(2,305)	0
Co-op Grant	1,622	(53)		1,569
CIO Application	6,807	(5,450)	(1,357)	0
	29,554	(6,996)	(3,662)	18,896
Endowment Fund				
Property	33,653	0	0	33,653
Total Funds	179,180	(4,345)	0	174,835

18 INCORPORATION AS A CIO

On 15 December 2021 the registered charity incorporated as a Charitable Incorporated Organisation with the new charity number 1197142. This incorporation was approved by the National Federation of Women's Institutes at its Annual Council Meeting on 11 June 2022 and the trustees transferring all of the assets and liabilities of this charity 229893 to the CIO through which it has been trading since June 2022. As soon as the Land Registry transfer submitted June 2022 has been processed an application will be made to the Charity Commission to dissolve the old charity.

19 TRUSTEES EXPENSES AND REMUNERATION

Trustees were reimbursed necessary expenses including travelling at the rate of 35p per mile which increased to 40p mile for WI Advisers or those taking another Trustee or Helper as a passenger. Mileage expenses totalled £821 and were paid to 7 Trustees. Mileage was also paid to 3 Team members and 2 non Trustee Advisers. Details are available from the Federation Secretary at WI House.

20 TAXATION

The Federation is a Charitable Incorporated Organisation and accordingly is exempt from taxation on income and gains where they are applied for charitable purposes.