

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

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

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10 to 11
Notes to the Financial Statements	12 to 21
Detailed Statement of Financial Activities	22

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>-</u>	<u>6,107</u>	<u>4,330</u>
Total		<u>142,337</u>	<u>2,461</u>	<u>-</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>-</u>	<u>146,947</u>	<u>137,388</u>
NET INCOME/(EXPENDITURE)						
Transfers between funds	22	(978) <u>1,731</u>	(1,171) <u>(1,731)</u>	- <u>-</u>	(2,149) <u>-</u>	4,334 <u>-</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>-</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>-</u>	<u>(13,483)</u>	<u>(10,162)</u>
NET CURRENT ASSETS		<u>129,893</u>	<u>20,004</u>	<u>-</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>-</u>	<u>(6,530)</u>	<u>-</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	22					
Unrestricted funds					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.

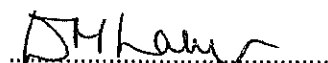
The notes form part of these financial statements

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

The notes form part of these financial statements

**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
	<u>2</u>	<u>2</u>
Employees		

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>-</u>	<u>4,330</u>
Total	<u>140,679</u>	<u>1,043</u>	<u>-</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>-</u>	<u>54,561</u>
Total	<u>135,392</u>	<u>1,996</u>	<u>-</u>	<u>137,388</u>
NET INCOME/(EXPENDITURE)	5,287	(953)	-	4,334
Transfers between funds	<u>1,567</u>	<u>(1,567)</u>	<u>-</u>	<u>-</u>
Net movement in funds	6,854	(2,520)	-	4,334
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>122,286</u>	<u>18,896</u>	<u>33,653</u>	<u>174,835</u>
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><u>13,483</u></u>	<u><u>10,162</u></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><u>177,020</u></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><u>(2,149)</u></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><u>(2,149)</u></u>	<u><u>4,334</u></u>

This page does not form part of the statutory financial statements