

# EAST KENT FEDERATION OF WOMEN'S INSTITUTES CIO

England & Wales · Charity number 1200218

## Details

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**Other names** EAST KENT FEDERATION OF WOMEN'S INSTITUTES

**Status** Registered

**Legal form** CIO

**Registered** 2022-08-30

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

## Contact

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**Address** East Kent Women's Institute  
Crown House  
John Roberts Business Park  
Pean Hill  
Whitstable  
CT5 3BJ

**Phone** 01227464106

**Email** [federation.secretary@eastkentfedwi.org.uk](mailto:federation.secretary@eastkentfedwi.org.uk)

**Website** [www.eastkent.thewi.org.uk](http://www.eastkent.thewi.org.uk)

## Activities

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**Objects:** 3.1 THE OBJECTS OF THE FEDERATION ARE TO FURTHER THE PURPOSES OF THE WOMEN'S INSTITUTE MOVEMENT IN EAST KENT 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; ANDIII. 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; ANDII. 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:** The main purpose of the organisation are to: -1) advance the education of women and girls for the public benefit2) promote sustainable development for the public benefit3) advance health for the public benefit4) advance citizenship for the public benefit by the promotion of civic responsibility and volunteering.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

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- Kent

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£122,288	£138,837	-	-
2024-08-31	£132,944	£155,297	-	-
2023-09-30	£99,670	£107,436	-	-

## Trustees

Name	Role	Appointed
Angela Coleman		2023-04-21
Carolyn Mary Davidon		2025-11-17
Christine Fiona kerr		2025-07-18
Deborah Catherine Ashton		2026-03-20
Hazel Eileen Bentley		2024-03-19
Jennifer Anne Silk		2025-04-25
SHEILA MARY SPIERS		2018-03-28
Sharon Jane Goff		2025-02-21

**EAST KENT FEDERATION OF WOMEN'S INSTITUTES CIO**

England & Wales - Charity number 1200218

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# Accounts

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**REGISTERED CHARITY NUMBER: 1200218**

**Company Number: CE030109**

**Report of the Trustees and Examined Financial Statements for the Year Ended**

**31<sup>st</sup> August 2025 for**

**East Kent Federation of Women's Institutes CIO**

Bay Tree Accountancy  
Chartered Accountants  
Stelling Minnis  
Canterbury  
Kent  
CT4 6AA

**East Kent Federation of Women's Institutes CIO**

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For the Year Ended 31<sup>st</sup> August 2025**

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## East Kent Federation of Women's Institutes CIO

### Report of the Trustees

#### For the Year Ended 31<sup>st</sup> August 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 August 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) (issued October 2019).

#### **Incorporation**

The charitable incorporated organisation was incorporated on 30 August 2022 and commenced trading on 1 January 2023.

#### **REFERENCE AND ADMINISTRATION DETAILS**

Registered Charity Number 1200218

#### **Principal Address**

Suite D  
Crown House  
John Roberts Business Park  
Pean Hill  
Canterbury  
Kent CT5 3BJ

#### **Trustees**

Carol Evans - Co-chair  
Angela Coleman - Co-chair  
Julie Driver - Treasurer  
Sheila Spiers - Vice Chair  
Sharon Goff - Vice Chair (appointed 21/02/2025)  
Hazel Bentley  
Sandy Brown  
Christine Kerr (appointed 18/07/2025)  
Jennifer Silk (appointed 25/04/2025)  
Susan Elizabeth Lansman (resigned 14/04/2025)  
Gillian Bull (resigned 14/04/2025)  
Carol Davidson (resigned 14/04/2025)  
Susan Hankins (resigned 14/04/2025)  
Mary Telford (resigned 14/04/2025)  
Joyce Coomber-Sewell (resigned 14/04/2025)

#### **Independent Examiner**

Bay Tree Accountancy  
Chartered Accountants  
Stelling Minnis  
Canterbury  
CT4 6AA

#### **Principal Bankers**

Lloyds Bank plc  
PO Box 1000  
BX1 1LT

**East Kent Federation of Women's Institutes CIO**

**Report of the Trustees  
For the Year Ended 31<sup>st</sup> August 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity is a charitable incorporated organisation, incorporated on 30 August 2022.

**Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have examined the major strategic, business and operational risks involved in the Charity's activities and are satisfied that the appropriate reports and information have been produced for the Charity's operation.

**Public Benefit**

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission in determining the activities undertaken by the charity.

Further information on the activities undertaken for the public benefit is given in the Objectives and Achievements sections of this report.

## **East Kent Federation of Women's Institutes CIO**

### **Report of the Trustees**

**For the Year Ended 31<sup>st</sup> August 2025**

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and Aims**

#### **CHARTER**

The Women's Institute organisation is based on the ideals of fellowship, truth, tolerance and justice. With its original roots in rural and agricultural communities, it now embraces the interests of women in both rural and urban communities. All women who are interested in the values and purposes of the Women's Institute organisation may join, no matter what their views on religion or politics may be. The organisation is non-sectarian and non-party political. This does not prevent Women's Institutes from concerning themselves with matters of political and religious significance, provided the views and rights of minorities are respected and provided the organisation is never used for party-political or sectarian purposes. Women's Institutes are charitable and everything they do must be consistent with that special legal status.

#### **OBJECTS**

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
- In purpose b) 'sustainable development' means the development which meets the needs of the present generation without compromising the ability of future generations to meet their needs.

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

#### **CONSTITUTION**

A Federation is an association of Women's Institutes and which is formed with a constitution as laid down for Federations from time to time by the National Federation.

#### **OBJECTS OF THE INDIVIDUAL FEDERATION**

The objects of the Federation shall be to further the purpose of the Women's Institute movement in East Kent and elsewhere.

## East Kent Federation of Women's Institutes CIO

### Report of the Trustees

For the Year Ended 31<sup>st</sup> August 2025

#### ACHIEVEMENT AND PERFORMANCE

##### Annual Review

The year 2024/2025 was another busy one with many interesting events organised by WIs and Federation. There were challenges, successes and the occasional failure and we thank members for their support.

Cost of living increases have impacted everyone, and we continue to seek ways to make sure members enjoy their WI experience. Unfortunately, our expenditure continues to exceed our income which comes mainly from the Federation portion of the membership subscription; additional income comes from any surplus resulting from Federation events and a share of the income from the NFWI Lottery.

As always, we are most grateful to our hard-working staff for their dedication, efficiency, good humour and kindness.

The Annual Meeting took place on 14<sup>th</sup> April at The Great Hall, Kent College, Canterbury. This was a new, smaller venue with good facilities which was more suited to our current needs. Members were entertained by talks from Dr Graham Jones and Dr Annie Gray and were able to spend time visiting the Federation team tables, the Needlecraft Guild and the Environment and Natural History Guild as well as indulging in a little retail therapy.

Over the year members have been able to enjoy a variety of events including walks, talks, quizzes, craft day, Spring Garden Day, speaker audition meetings and a most interesting resolution discussion meeting.

This year the NFWI Annual Meeting was a virtual one, delegates and members were able to join from the comfort of their own homes or join one of the organized 'Watch Parties' where they could enjoy the meeting in the company of fellow members. At this meeting delegates voted to adopt the updated constitution also the resolution 'Bystanders Can Be Lifesavers' proposed by Margate WI; this is now a WI campaign being enthusiastically supported by WIs around the country.

It was with sadness that we had to say thank you for all your hard work to Joyce Coomber-Sewell, Gill Bull, Carol Davidson, Sue Hankins and our Federation Treasurer, Elizabeth Lansman, who were leaving the Board for personal reasons.

Unfortunately, we have had to say goodbye to 5 WIs although Alkham WI joined with Capel-le-Ferne WI to become Capel-le-Ferne with Alkham and we wish them well.

**East Kent Federation of Women's Institutes CIO**

**Report of the Trustees  
For the Year Ended 31<sup>st</sup> August 2025**

**FINANCIAL REVIEW**

**Reserves Policy**

The charity requires reserves to allow it to continue work to promote the interests of women in accordance with the charity's objects in the event of unforeseen disruption to its income streams.

The Trustees' policy is to hold sufficient free cash reserves to meet its working capital requirements and to mitigate the impact of risks.

**Investment policy and objectives**

The Founding deed grants the trustees wide powers of investment. The Trustees are satisfied as to the financial performance of the Charity's investments and other charitable activities in the year.

**FINANCIAL POSITION**

The statement of Financial Activities shows net outgoing resources of £1,690.

At 31<sup>st</sup> August 2025 the total funds of the charity totalled £485,106 (31<sup>st</sup> August 2024: £486,796) comprising restricted and unrestricted funds of £5,968 and £479,138 (31<sup>st</sup> August 2024: £7,709 and £479,087) respectively.

**FUNDS HELD AS CUSTODIANS FOR OTHERS**

The title to all real or personal property which may be acquired by or on behalf of the Federation shall be vested in not less than two and not more than four individual persons as holding Trustees or in the Official Custodian for Charities or in some other corporation lawfully entitled to act as custodian trustee.

**ON BEHALF OF THE BOARD:**



Carol Evans – Co-chair - Trustee

Date: 19th December 2025

**East Kent Federation of Women's Institutes CIO**  
**Independent Examiner's report to the Trustees**  
**For the Year Ended 31<sup>st</sup> August 2025**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2025.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

**Responsibilities and basis of report**

As the Trustees of the Charitable Incorporated Organisation (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 charity 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 the charity's accounts 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 can 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 charity 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 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.



Dated: 19th December 2025

Sue Leitch BFP FCA - Bay Tree Accountancy

**East Kent Federation of Women's Institutes CIO**  
**Statement of Financial Activities**  
**For the Year Ended 31<sup>st</sup> August 2025**

	Notes	Unrestricted & Designated Funds	Restricted Funds	31/08/25 Total Funds	31/08/24 Total Funds
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from generated funds</b>					
Charitable Income		115,027	2,287	117,314	132,098
Investment Income	2	4,666	-	4,666	838
<b>Incoming resources from charitable activities</b>					
Donations & Grants		308	-	308	8
<b>Total incoming resources</b>		<b>120,001</b>	<b>2,287</b>	<b>122,288</b>	<b>132,944</b>
<b>RESOURCES EXPENDED</b>					
<b>Cost of generating funds</b>					
Cost of generating charitable income		63,271	-	63,271	74,967
Governance costs		68,827	-	68,827	74,032
Other resources expended		6,739	-	6,739	6,298
<b>Total resources expended</b>		<b>138,837</b>	<b>-</b>	<b>138,837</b>	<b>155,297</b>
<b>NET INCOMING(OUTGOING) RESOURCES BEFORE TRANSFERS &amp; NET GAINS/(LOSSES) ON INVESTMENTS</b>		<b>(18,836)</b>	<b>2,287</b>	<b>(16,549)</b>	<b>(22,353)</b>
Net gains/(losses) on investments	2	14,859	-	14,859	36,580
<b>NET MOVEMENT IN RESOURCES</b>		<b>(3,977)</b>	<b>2,287</b>	<b>(1,690)</b>	<b>14,227</b>
Fund Transfers		4,028	(4,028)	-	-
<b>MOVEMENT IN RESOURCES INCLUDING TRANSFERS</b>		<b>51</b>	<b>(1,741)</b>	<b>(1,690)</b>	<b>14,227</b>
Total funds brought forward		479,087	7,709	486,796	472,569
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>479,138</b>	<b>5,968</b>	<b>485,106</b>	<b>486,796</b>

**CONTINUING OPERATIONS**

All incoming resources and resources expended arise from continuing activities.

The notes form part of these financial statement  
**The East Kent Federation of Women's Institutes**

**Balance Sheet**  
**As at 31<sup>st</sup> August 2025**

	Notes	Unrestricted & Designated Funds	Restricted Funds	31/08/25 Total Funds	31/08/24 Total Funds
<b>FIXED ASSETS</b>					
Tangible Assets	5	1,462	-	1,462	1,624
Investments	8	402,081	-	402,081	387,222
		<u>403,543</u>	-	<u>403,543</u>	<u>388,846</u>
<b>CURRENT ASSETS</b>					
Stock	6	1,423	-	1,423	2,338
Debtors	7	2,052	-	2,052	3,054
Prepayments	7	9,357	-	9,357	9,357
Cash at Bank and in Hand		70,482	5,968	76,450	92,986
		<u>83,314</u>	<u>5,968</u>	<u>89,282</u>	<u>107,735</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(7,719)	-	(7,719)	(9,785)
		<u>75,595</u>	<u>5,968</u>	<u>81,563</u>	<u>97,950</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>					
		<u>479,138</u>	<u>5,968</u>	<u>485,106</u>	<u>486,796</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>479,138</u>	<u>5,968</u>	<u>485,106</u>	<u>486,796</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>					
Unrestricted Funds	10			477,211	477,160
Designated Funds	10			1,927	1,927
Restricted Funds	10			5,968	7,709
				<u>485,106</u>	<u>486,796</u>
<b>TOTAL FUNDS</b>					

The financial statements were approved by the Board of Trustees on 19th December 2025 and were signed on its behalf by:



Carol Evans – Co-chair – Trustee

The notes form part of these financial statements

## East Kent Federation of Women's Institutes CIO

### Notes to the Financial Statement For the Year Ended 31<sup>st</sup> August 2025

#### 1 ACCOUNTING POLICIES

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019) - (Charities SORP (FRS102)); the Companies Act 2006 and the Charities Act 2011.

##### Basis of preparation

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

##### Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### Resources expended

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

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 10% reducing balance
Computer equipment	- 33% straight line

##### Stocks

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

##### Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably, in which case they are measured at cost less impairment.

Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities incorporating the income and expenditure account.

##### Taxation

The charity is exempt from tax on its charitable activities.

##### Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds are ring-fenced by the Trustees for the purpose of meeting agreed contingencies.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

All income and expenditure is shown in the Statement of Financial Activities.

The East Kent Federation of Women's Institutes

Notes to the Financial Statement  
For the Year Ended 31<sup>st</sup> August 2025

**2 INVESTMENTS**

	31/08/2025	31/08/2024
	£	£
Interest received	4,666	838
Gain/(Loss) from Investments	14,859	36,580

**3 TRUSTEES' REMUNERATION AND BENEFITS**

There were no Trustees' remuneration or other benefits for the period ended 31<sup>st</sup> August 2025 nor for the period ended 31<sup>st</sup> August 2024.

**Trustees' Expenses**

There were Trustees' expenses of £1,640 reimbursed for the period ended 31<sup>st</sup> August 2025 (2024 - £1,436)

**4 STAFF COSTS**

The average number of full-time equivalent employees during the year was 2 and their total remuneration for the year ended 31<sup>st</sup> August 2025 amounted to £26,622 (2024- £25,223). No staff received salaries at a rate of more than £60,000 per annum.

**5 TANGIBLE FIXED ASSETS**

	Fixtures & Fittings	Computer Equipment	Totals
	£	£	£
Cost			
At 01/09/2024	1,801	3	1,804
Additions	-	-	-
Disposals	-	-	-
At 31/08/2025	1,801	3	1,804
Depreciation			
At 01/09/2024	180	-	180
Depreciation on disposals	-	-	-
Charge for year	162	-	162
At 31/08/2025	342	-	342
Net Book Value			
At 31/08/2025	1,459	3	1,462
At 31/08/2024	1,621	3	1,624

**East Kent Federation of Women's Institutes CIO**

**Notes to the Financial Statement  
For the Year Ended 31<sup>st</sup> August 2025**

**6 STOCKS**

	31/08/2025	31/08/2024
	£	£
Sales and gifts stock	1,423	2,338

**7 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/08/2025	31/08/2024
	£	£
Sub-committee expenses	674	3,054
HMRC payroll debtor	1,378	-
Rental deposit & prepayments	9,357	9,357
	<hr/> 11,409	<hr/> 12,411

**8 FIXED ASSET INVESTMENTS**

	<b>Investments</b>
	£
At 01/09/2024	387,222
Additions	-
Disposals	-
Revaluations	14,859
At 31/08/2025	<hr/> 402,081
Net Book Value	
At 31/08/2025	<hr/> 402,081
At 31/08/2024	387,222

**9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/08/2025	31/08/2024
	£	£
Other creditors	7,719	9,785

**East Kent Federation of Women's Institutes CIO**

**Notes to the Financial Statement  
For the Year Ended 31<sup>st</sup> August 2025**

**10 MOVEMENT IN FUNDS**

	At 01/09/24	Net movement in funds	At 31/08/2025
	£	£	£
<b>Unrestricted Funds</b>			
General fund	477,160	51	477,211
<b>Designated Funds</b>			
Contingency Fund	1,927	-	1,927
<b>Restricted Funds</b>			
Funds of Suspended Women's Inst.	7,709	(1,741)	5,968
<b>Total Funds</b>	<b>486,796</b>	<b>(1,690)</b>	<b>485,106</b>

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

	Incoming resources	Resources expended	Funds transfer	Movement in funds
	£	£	£	£
<b>Unrestricted Funds</b>				
General fund	134,860	(138,837)	4,028	51
<b>Designated Funds</b>				
Contingency Fund	-	-	-	-
<b>Restricted Funds</b>				
Suspended Women's Inst.	2,287	-	(4,028)	(1,741)
<b>Total Funds</b>	<b>137,147</b>	<b>(138,837)</b>	<b>-</b>	<b>(1,690)</b>

**Funds of Suspended Women's Institutes**

In line with WI guidance, the funds of suspended WI's not reformed within three years are retained by the Federation and transferred to the General Fund.

**11 RELATED PARTY DISCLOSURES**

The Federation is affiliated to the National Federation of Women's Institutes, which is based at 104 Kings Road, London, SW6 4LY, and is registered as a charity with the Charity Commission.

**East Kent Federation of Women's Institutes CIO**

**Detailed Statement of Financial Activities**

**For the Year Ended 31<sup>st</sup> August 2025**

	31/08/2025	31/08/2024
	£	£
<b>INCOMING RESOURCES</b>		
<b>Charitable Income</b>		
National Affiliation Fees and Pooling of Fares	45,168	53,812
Federation Affiliation Fees	38,388	39,353
NFWI AGM	582	1,200
Sales and Gifts	113	121
NF Stationery and Publications	45	124
Sub-committees	19,976	24,753
Suspensions	2,287	2,844
East Kent News and Postage	457	302
Council Meetings	4,351	3,394
Diaries and Calendars	602	658
WI's Insurance Premiums	2,080	1,728
200+ Prizes	608	655
Speakers List	1,453	1,105
Raffle Share	576	1,309
Sundry Income	628	740
	<hr/>	<hr/>
	117,314	132,098
<b>Investment Income</b>		
Interest Received	537	838
Income on investments	4,129	-
<b>Incoming resources from charitable activities</b>		
Donations & Grants	308	8
	<hr/>	<hr/>
<b>Total incoming resources</b>	122,288	132,944
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating charitable income</b>		
National Affiliation Fees and Pooling of Fares	45,168	53,724
NFWI AGM	136	1,923
Sales and gifts	788	228
NF stationery	137	368
200+ Club	222	497
Re-formed WI's	-	-
Expenses of sub-committee	16,385	17,679
Diaries & calendars	435	548
	<hr/>	<hr/>
	63,271	74,967

This page does not form part of the statutory financial statements

**East Kent Federation of Women's Institutes CIO**

**Detailed Statement of Financial Activities**

**For the Year Ended 31<sup>st</sup> August 2025**

	31/08/2025	31/08/2024
	£	£
<b>Governance costs</b>		
Rent & service charges	22,275	22,109
Rates & water	1,508	1,416
General insurance	1,259	1,288
WI Insurance	1,572	1,609
Light & heat	761	717
Repairs & maintenance	611	786
Accountancy fees	1,610	4,700
Professional fees	3,222	3,948
Salaries	26,622	25,223
Postage	900	460
Printing & stationery	1,344	4,109
Telephone, computer & internet	2,836	1,304
Committee expenses	2,228	4,127
Depreciation	162	180
(Profit)/Loss on disposal of assets	-	-
Bank charges	479	274
Cleaning	744	812
Training Costs	-	40
Sundry expenses	694	930
	<hr/>	<hr/>
	68,827	74,032
<b>Other resources expended</b>		
East Kent News	-	-
Council meetings	4,307	3,847
Professional fees	2,432	2,451
	<hr/>	<hr/>
	6,739	6,298
<b>Total resources expended</b>	<hr/>	<hr/>
	138,837	155,297
<b>Gains/(Losses) on Investments</b>	14,859	36,580
<b>Net Income/(Expenditure)</b>	<hr/>	<hr/>
	(1,690)	14,227

This page does not form part of the statutory financial statements

**EAST KENT FEDERATION OF WOMEN'S INSTITUTES CIO**

England & Wales - Charity number 1200218

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# Accounts

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**REGISTERED CHARITY NUMBER: 1200218**

**Company Number: CE030109**

**Report of the Trustees and Examined Financial Statements for the Year Ended**

**31<sup>st</sup> August 2024 for**

**East Kent Federation of Women's Institutes CIO**

Bay Tree Accountancy  
Chartered Accountants  
Stelling Minnis  
Canterbury  
Kent  
CT4 6AA

**East Kent Federation of Women's Institutes CIO**

**Contents of the Financial Statements  
For the Year Ended 31<sup>st</sup> August 2024**

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## **East Kent Federation of Women's Institutes CIO**

### **Report of the Trustees**

#### **For the Year Ended 31<sup>st</sup> August 2024**

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 August 2024. 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) (issued October 2019).

#### **Incorporation**

The charitable incorporated organisation was incorporated on 30 August 2022 and commenced trading on 1 January 2023.

#### **REFERENCE AND ADMINISTRATION DETAILS**

Registered Charity Number 1200218

#### **Principal Address**

Suite D  
Crown House  
John Roberts Business Park  
Pean Hill  
Canterbury  
Kent CT5 3BJ

#### **Trustees**

Carol Evans - Chairman  
Susan Elizabeth Lansman - Treasurer  
Sheila Spiers - Vice Chairman  
Sandra Brown - Vice Chairman  
Gillian Bull - Vice Chairman  
Carol Davidson  
Susan Hankins  
Mary Telford  
Angela Coleman  
Julie Driver  
Hazel Bentley (appointed 19/03/2024)  
Joyce Coomber-Sewell (appointed 19/03/2024)

#### **Independent Examiner**

Bay Tree Accountancy  
Chartered Accountants  
Stelling Minnis  
Canterbury  
Kent  
CT4 6AA

#### **Principal Bankers**

Lloyds Bank plc  
PO Box 1000  
BX1 1LT

## **East Kent Federation of Women's Institutes CIO**

### **Report of the Trustees For the Year Ended 31<sup>st</sup> August 2024**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing Document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity is a charitable incorporated organisation, incorporated on 30 August 2022.

##### **Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have examined the major strategic, business and operational risks involved in the Charity's activities and are satisfied that the appropriate reports and information have been produced for the Charity's operation.

##### **Public Benefit**

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission in determining the activities undertaken by the charity.

Further information on the activities undertaken for the public benefit is given in the Objectives and Achievements sections of this report.

## **East Kent Federation of Women's Institutes CIO**

### **Report of the Trustees**

**For the Year Ended 31<sup>st</sup> August 2024**

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and Aims**

#### **CHARTER**

The Women's Institute organisation is based on the ideals of fellowship, truth, tolerance and justice. With its original roots in rural and agricultural communities, it now embraces the interests of women in both rural and urban communities. All women who are interested in the values and purposes of the Women's Institute organisation may join, no matter what their views on religion or politics may be. The organisation is non-sectarian and non-party political. This does not prevent Women's Institutes from concerning themselves with matters of political and religious significance, provided the views and rights of minorities are respected and provided the organisation is never used for party-political or sectarian purposes. Women's Institutes are charitable and everything they do must be consistent with that special legal status.

#### **OBJECTS**

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
- In purpose b) 'sustainable development' means the development which meets the needs of the present generation without compromising the ability of future generations to meet their needs.

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

#### **CONSTITUTION**

A Federation is an association of Women's Institutes and which is formed with a constitution as laid down for Federations from time to time by the National Federation.

#### **OBJECTS OF THE INDIVIDUAL FEDERATION**

The objects of the Federation shall be to further the purpose of the Women's Institute movement in East Kent and elsewhere

## **East Kent Federation of Women's Institutes CIO**

### **Report of the Trustees**

**For the Year Ended 31<sup>st</sup> August 2024**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Annual Review**

It has been another busy year for the Federation and our WIs with its usual quota of challenges, successes and failures.

Rising costs in all areas remains one of the greatest challenges the Board of Trustees faces as they constantly seek ways to balance the books whilst trying to ensure that members enjoy the many benefits of belonging to this great organization.

Section 33 of the Charities Act 2022 came into force on 7<sup>th</sup> March 2024, we were then able to close the Unincorporated Charity on 14<sup>th</sup> May 2024 and the merger of the two charities was registered on 7<sup>th</sup> June 2024.

The remaining funds held in the HSBC account were transferred to the Lloyds Bank account and the HSBC account was closed on 1<sup>st</sup> July 2024.

The introduction and use of Quickbooks has greatly assisted with managing the finances and streamlining the work of our hardworking staff; we thank them for their efficiency and dedication.

The Annual Council Meeting took place on 19<sup>th</sup> March, once again at The Leas Cliff Hall in Folkestone, and members enjoyed listening to inspiring speakers, browsing the stalls, reviewing activities of the Sub-Committees, Needlecraft Guild and Environment and Natural History Group, and catching up with friends.

Over the year members have been able to enjoy a variety of events including walks, talks, quizzes, craft day, Spring Garden Day, speaker audition meetings and a most interesting resolution discussion meeting.

Delegates and observers travelled to London by coach and train to attend the NFWI Annual General Meeting held in June at the Royal Albert Hall, a wonderful occasion, although it was tinged with sadness as this will be the last in person meeting for 3 years.

We are delighted to welcome two new Advisers to our WI Support Team and thank them for undertaking the requisite NFWI training and shadowing our established Advisers to learn the practicalities.

We have welcomed 3 new WIs to the Federation during the year and look forward to more in the future. Unfortunately, we have had to say goodbye to 2 WIs and would like to wish their members well for the future, whether this is in the WI or elsewhere.

**East Kent Federation of Women's Institutes CIO**

**Report of the Trustees  
For the Year Ended 31<sup>st</sup> August 2024**

**FINANCIAL REVIEW**

**Reserves Policy**

The charity requires reserves to allow it to continue work to promote the interests of women in accordance with the charity's objects in the event of unforeseen disruption to its income streams.

The Trustees' policy is to hold sufficient free cash reserves to meet its working capital requirements and to mitigate the impact of risks.

**Investment policy and objectives**

The Founding deed grants the trustees wide powers of investment. The Trustees are satisfied as to the financial performance of the Charity's investments and other charitable activities in the year.

**FINANCIAL POSITION**

The statement of Financial Activities shows net incoming resources of £14,227.

At 31<sup>st</sup> August 2024 the total funds of the charity totalled £486,796 (31<sup>st</sup> August 2023: £472,569) comprising restricted and unrestricted funds of £7,709 and £479,087 (31<sup>st</sup> August 2023: £4,865 and £467,704) respectively.

**FUNDS HELD AS CUSTODIANS FOR OTHERS**

The title to all real or personal property which may be acquired by or on behalf of the Federation shall be vested in not less than two and not more than four individual persons as holding Trustees or in the Official Custodian for Charities or in some other corporation lawfully entitled to act as custodian trustee.

**ON BEHALF OF THE BOARD:**



Carol Evans - Chairman - Trustee

Date: 03/02/2025

**East Kent Federation of Women's Institutes CIO**  
**Independent Examiner's report to the Trustees**  
**For the Year Ended 31<sup>st</sup> August 2024**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2024.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

**Responsibilities and basis of report**

As the Trustees of the Charitable Incorporated Organisation (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 charity 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 the charity's accounts 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 can 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 charity 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 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.



Dated: 03/02/2025

Sue Leitch BFP FCA FMAAT - Bay Tree Accountancy

**East Kent Federation of Women's Institutes CIO**  
**Statement of Financial Activities**  
**For the Year Ended 31<sup>st</sup> August 2024**

	Notes	Unrestricted & Designated Funds	Restricted Funds	31/08/24 Total Funds	8 months ending 31/08/23 Total Funds
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from generated funds</b>					
Charitable Income		129,254	2,844	132,098	98,906
Investment Income	2	838	-	838	740
<b>Incoming resources from charitable activities</b>					
Donations & Grants		8	-	8	24
<b>Total incoming resources</b>		<b>130,100</b>	<b>2,844</b>	<b>132,944</b>	99,670
<b>RESOURCES EXPENDED</b>					
<b>Cost of generating funds</b>					
Cost of generating charitable income		74,967	-	74,967	49,373
Governance costs		74,032	-	74,032	51,144
Other resources expended		6,298	-	6,298	6,919
<b>Total resources expended</b>		<b>155,297</b>	<b>-</b>	<b>155,297</b>	107,436
<b>NET INCOMING(OUTGOING) RESOURCES BEFORE TRANSFERS &amp; NET GAINS/(LOSSES) ON INVESTMENTS</b>		<b>(25,197)</b>	<b>2,844</b>	<b>(22,353)</b>	(7,766)
Net gains/(losses) on investments	2	36,580	-	36,580	11,878
<b>NET MOVEMENT IN RESOURCES</b>		<b>11,383</b>	<b>2,844</b>	<b>14,227</b>	4,112
Total transfer due from EKFWI (unincorporated)		-	-	-	468,457
Funds Transfer & Reclassification		-	-	-	-
<b>MOVEMENT IN RESOURCES INCLUDING TRANSFER &amp; RECLASSIFICATION</b>		<b>11,383</b>	<b>2,844</b>	<b>14,227</b>	472,569
Total funds brought forward		467,704	4,865	472,569	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>479,087</b>	<b>7,709</b>	<b>486,796</b>	472,569

**CONTINUING OPERATIONS**

All incoming resources and resources expended arise from continuing activities.

The notes form part of these financial statement

The East Kent Federation of Women's Institutes

Balance Sheet  
As at 31<sup>st</sup> August 2024

			31/08/24	31/08/23
	Notes	Unrestricted & Designated Funds	Restricted Funds	Total Funds
<b>FIXED ASSETS</b>				
Tangible Assets	5	1,624	-	1,624
Investments	8	387,222	-	387,222
		388,846	-	388,846
<b>CURRENT ASSETS</b>				
Stock	6	2,338	-	2,338
Debtors	7	3,054	-	3,054
Prepayments	7	9,357	-	9,357
Cash at Bank and in Hand		85,277	7,709	92,986
		100,026	7,709	107,735
<b>CREDITORS</b>				
Amounts falling due within one year	9	(9,785)	-	(9,785)
		90,241	7,709	97,950
<b>NET CURRENT ASSETS/(LIABILITIES)</b>				
		479,087	7,709	486,796
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				
		479,087	7,709	486,796
<b>NET ASSETS</b>				
		479,087	7,709	486,796
<b>FUNDS</b>				
Unrestricted Funds	10			477,160
Designated Funds	10			1,927
Restricted Funds	10			7,709
				486,796
<b>TOTAL FUNDS</b>				
				486,796

The financial statements were approved by the Board of Trustees on 3<sup>rd</sup> February 2025 and were signed on its behalf by:



Carol Evans - Chairman – Trustee

The notes form part of these financial statements

## East Kent Federation of Women's Institutes CIO

### Notes to the Financial Statement For the Year Ended 31<sup>st</sup> August 2024

#### 1 ACCOUNTING POLICIES

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019) - (Charities SORP (FRS102)); the Companies Act 2006 and the Charities Act 2011.

##### Basis of preparation

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

##### Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### Resources expended

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

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 10% reducing balance
Computer equipment	- 33% straight line

##### Stocks

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

##### Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably, in which case they are measured at cost less impairment.

Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities incorporating the income and expenditure account.

##### Taxation

The charity is exempt from tax on its charitable activities.

##### Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds are ring-fenced by the Trustees for the purpose of meeting agreed contingencies.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

All income and expenditure is shown in the Statement of Financial Activities.

The East Kent Federation of Women's Institutes

Notes to the Financial Statement  
For the Year Ended 31<sup>st</sup> August 2024

**2 INVESTMENTS**

	31/08/2024	8 months ending 31/08/2023
	£	£
Interest received	838	740
Gain/(Loss) from Investments	36,580	11,878

**3 TRUSTEES' REMUNERATION AND BENEFITS**

There were no Trustees' remuneration or other benefits for the period ended 31<sup>st</sup> August 2024 nor for the period ended 31<sup>st</sup> August 2023.

**Trustees' Expenses**

There were Trustees' expenses of £1,436 reimbursed for the period ended 31<sup>st</sup> August 2024 (8 months to 31<sup>st</sup> August 2023 - £614)

**4 STAFF COSTS**

The average number of full-time equivalent employees during the year was 2 and their total remuneration for the period to 31<sup>st</sup> August 2024 amounted to £25,223 (8 months to 31<sup>st</sup> August 2023- £18,808).

No staff received salaries at a rate of more than £60,000 per annum.

**5 TANGIBLE FIXED ASSETS**

	Fixtures & Fittings	Computer Equipment	Totals
	£	£	£
Cost			
At 01/09/2023	-	-	-
Transfer from EKFWI (unincorporated)	1,801	3	1,804
Additions	-	-	-
Disposals	-	-	-
At 31/08/2024	1,801	3	1,804
Depreciation			
At 01/09/2023	-	-	-
Depreciation on disposals	-	-	-
Charge for year	180	-	180
At 31/08/2024	180	-	180
Net Book Value			
At 31/08/2024	1,621	3	1,624
At 31/08/2023	1,801	3	1,804

**East Kent Federation of Women's Institutes CIO**

**Notes to the Financial Statement  
For the Year Ended 31<sup>st</sup> August 2024**

**6 STOCKS**

	31/08/2024	31/08/2023
	£	£
Sales and gifts stock	2,338	2,875

**7 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/08/2024	31/08/2023
	£	£
Sub-committee expenses	3,054	12,682
AGM (travel refund)	-	2,217
Transfer due from EKFWI (unincorporated)	-	1,736
Rates pre-payment/refund	-	-
Rental deposit & prepayments	9,357	9,266
	12,411	25,901

**8 FIXED ASSET INVESTMENTS**

	Investments
	£
At 01/09/2023	350,642
Additions	-
Disposals	-
Revaluations	36,580
At 31/08/2024	387,222
Net Book Value	
At 31/08/2024	387,222
At 31/08/2023	350,642

**9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/08/2024	31/08/2023
	£	£
Other creditors	9,785	20,722

**East Kent Federation of Women's Institutes CIO**

**Notes to the Financial Statement  
For the Year Ended 31<sup>st</sup> August 2024**

**10 MOVEMENT IN FUNDS**

	At 01/09/23	Net movement in funds	At 31/08/2024
	£	£	£
<b>Unrestricted Funds</b>			
General fund	465,777	11,383	477,160
<b>Designated Funds</b>			
Contingency Fund	1,927	-	1,927
<b>Restricted Funds</b>			
Funds of Suspended Women's Inst.	4,865	2,844	7,709
<b>Total Funds</b>	<b>472,569</b>	<b>14,227</b>	<b>486,796</b>

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

	Incoming resources	Resources expended	Transfer from EKFWI (unincorp.)	Funds transfer & reclassification	Movement in funds
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General fund	166,680	(155,297)	-	-	11,383
<b>Designated Funds</b>					
Contingency Fund	-	-	-	-	-
<b>Restricted Funds</b>					
Suspended Women's Inst.	2,844	-	-	-	2,844
<b>Total Funds</b>	<b>169,524</b>	<b>(155,297)</b>	<b>-</b>	<b>-</b>	<b>14,227</b>

**Funds of Suspended Women's Institutes**

In line with WI guidance, the funds of suspended WI's not reformed within three years are retained by the Federation and transferred to the General Fund.

**11 RELATED PARTY DISCLOSURES**

The Federation is affiliated to the National Federation of Women's Institutes, which is based at 104 Kings Road, London, SW6 4LY, and is registered as a charity with the Charity Commission.

**East Kent Federation of Women's Institutes CIO**

**Detailed Statement of Financial Activities**

**For the Year Ended 31<sup>st</sup> August 2024**

	31/08/2024	8 months ending 31/08/2023
	£	£
<b>INCOMING RESOURCES</b>		
<b>Charitable Income</b>		
National Affiliation Fees and Pooling of Fares	53,812	41,923
Federation Affiliation Fees	39,353	35,127
NFWI AGM	1,200	2,979
Sales and Gifts	121	252
NF Stationery and Publications	124	43
Sub-committees	24,753	5,819
Suspensions	2,844	866
East Kent News and Postage	302	574
Council Meetings	3,394	6,120
Diaries and Calendars	658	7
WI's Insurance Premiums	1,728	1,836
200+ Prizes	655	1,424
Speakers List	1,105	585
Raffle Share	1,309	-
Sundry Income	740	1,351
	<hr/>	<hr/>
	132,098	98,906
<b>Investment Income</b>		
Interest Received	838	740
<b>Incoming resources from charitable activities</b>		
Donations & Grants	8	24
	<hr/>	<hr/>
<b>Total incoming resources</b>	132,944	99,670
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating charitable income</b>		
National Affiliation Fees and Pooling of Fares	53,724	41,911
NFWI AGM	1,923	3,046
Sales and gifts	228	1,196
NF stationery	368	89
200+ Club	497	394
Re-formed WI's	-	-
Expenses of sub-committee	17,679	2,737
Diaries & calendars	548	-
	<hr/>	<hr/>
	74,967	49,373

This page does not form part of the statutory financial statements

**East Kent Federation of Women's Institutes CIO**

**Detailed Statement of Financial Activities**

**For the Year Ended 31<sup>st</sup> August 2024**

	31/08/2024	8 months ending 31/08/2023
	£	£
<b>Governance costs</b>		
Rent & service charges	22,109	14,022
Rates & water	1,416	686
General insurance	1,288	1,228
WI Insurance	1,609	1,535
Light & heat	717	1,636
Repairs & maintenance	786	785
Accountancy fees	4,700	1,855
Professional fees	3,948	2,619
Salaries	25,223	18,808
Postage	460	658
Printing & stationery	4,109	2,198
Telephone, computer & internet	1,304	1,214
Committee expenses	4,127	2,655
Depreciation	180	-
(Profit)/Loss on disposal of assets	-	-
Bank charges	274	186
Cleaning	812	748
Training Costs	40	-
Sundry expenses	930	311
	74,032	51,144
<b>Other resources expended</b>		
East Kent News	-	-
Council meetings	3,847	3,305
Professional fees	2,451	3,614
	6,298	6,919
<b>Total resources expended</b>	155,297	107,436
<b>Gains/(Losses) on Investments</b>	36,580	11,878
<b>Net Income/(Expenditure)</b>	14,227	4,112

This page does not form part of the statutory financial statements

**EAST KENT FEDERATION OF WOMEN'S INSTITUTES CIO**

England & Wales - Charity number 1200218

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# Accounts

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**REGISTERED CHARITY NUMBER: 1200218**

**Company Number: CE030109**

**Report of the Trustees and Examined Financial Statements for the Year Ended**

**31<sup>st</sup> August 2023 (active from 1<sup>st</sup> January 2023) for**

**East Kent Federation of Women's Institutes CIO**

Bay Tree Accountancy  
Chartered Accountants  
Stelling Minnis  
Canterbury  
Kent  
CT4 6AA

**East Kent Federation of Women's Institutes CIO**

**Contents of the Financial Statements**

**For the Year Ended 31<sup>st</sup> August 2023 (active from 1<sup>st</sup> January 2023)**

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## **East Kent Federation of Women's Institutes CIO**

### **Report of the Trustees**

#### **For the Year Ended 31<sup>st</sup> August 2023 (active from 1<sup>st</sup> January 2023)**

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 August 2023. 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) (issued October 2019).

#### **Incorporation**

The charitable incorporated organisation was incorporated on 30 August 2022 and commenced trading on 1 January 2023.

#### **REFERENCE AND ADMINISTRATION DETAILS**

Registered Charity Number 1200218

#### **Principal Address**

Suite D  
Crown House  
John Roberts Business Park  
Pean Hill  
Canterbury  
Kent CT5 3BJ

#### **Trustees**

Carol Evans - Chairman  
S Elizabeth Lansman - Treasurer  
Sheila Spiers - Vice Chairman  
Sandy Brown - Vice Chairman  
Gillian Bull - Vice Chairman  
Carol Davidson  
Susan Hankins  
Mary Telford  
Angela Coleman (appointed 24/04/2023)  
Julie Driver (appointed 17/02/2023)

#### **Independent Examiner**

Bay Tree Accountancy  
Chartered Accountants  
Stelling Minnis  
Canterbury  
Kent  
CT4 6AA

#### **Principal Bankers**

Lloyds Bank plc  
PO Box 1000  
BX1 1LT

## **East Kent Federation of Women's Institutes CIO**

### **Report of the Trustees**

**For the Year Ended 31<sup>st</sup> August 2023 (active from 1<sup>st</sup> January 2023)**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing Document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity is a charitable incorporated organisation, incorporated on 30 August 2022.

##### **Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have examined the major strategic, business and operational risks involved in the Charity's activities and are satisfied that the appropriate reports and information have been produced for the Charity's operation.

##### **Public Benefit**

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission in determining the activities undertaken by the charity.

Further information on the activities undertaken for the public benefit is given in the Objectives and Achievements sections of this report.

## **East Kent Federation of Women's Institutes CIO**

### **Report of the Trustees**

**For the Year Ended 31<sup>st</sup> August 2023 (active from 1<sup>st</sup> January 2023)**

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and Aims**

##### **CHARTER**

The Women's Institute organisation is based on the ideals of fellowship, truth, tolerance and justice. With its original roots in rural and agricultural communities, it now embraces the interests of women in both rural and urban communities. All women who are interested in the values and purposes of the Women's Institute organisation may join, no matter what their views on religion or politics may be. The organisation is non-sectarian and non-party political. This does not prevent Women's Institutes from concerning themselves with matters of political and religious significance, provided the views and rights of minorities are respected and provided the organisation is never used for party-political or sectarian purposes. Women's Institutes are charitable and everything they do must be consistent with that special legal status.

##### **OBJECTS**

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
- In rule 3 'sustainable development' means the development which meets the needs of the present generation without compromising the ability of future generations to meet their needs.
- 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

##### **CONSTITUTION**

A Federation is an association of Women's Institutes and which is formed with a constitution as laid down for Federations from time to time by the National Federation

##### **OBJECTS OF THE INDIVIDUAL FEDERATION**

The objects of the Federation shall be to further the purpose of the Women's Institute movement in East Kent and elsewhere

## **East Kent Federation of Women's Institutes CIO**

### **Report of the Trustees**

**For the Year Ended 31<sup>st</sup> August 2023 (active from 1<sup>st</sup> January 2023)**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Annual Review**

It has been a busy year for the Federation and our WIs with many new experiences, changes and challenges. There are still the challenges of rising costs and prices and the continuing climate crisis, but the support of fellow members is invaluable.

After years of dedicated service to the Federation we said goodbye to our Federation Secretary, June Allan at the end of March and were delighted to promote Alison Baker to the position of Federation Secretary; we were also pleased to welcome Linda Gates to the post of Assistant Secretary in April.

A new bank account for the CIO was opened with Lloyds bank, this enabled the introduction of internet banking for the federation and our WIs. We also introduced online booking for events using Ticketsource giving members the option to book their own tickets should they wish but the traditional method of booking via the WI carried on. The introduction of Quickbooks accounting package has assisted our office staff and we thank them for their hard work.

The Annual Council Meeting took place on 22<sup>nd</sup> March, once again at The Leas Cliff Hall in Folkestone, where members enjoyed listening to inspiring speakers, browsing the stalls and catching up with friends.

Delegates and Observers attended the NFWI Annual Meeting in Cardiff in May where we were delighted that our conversion to CIO - Charitable Incorporated Organisation - was ratified. Our thanks to all those involved in making the process go smoothly.

A Resolution discussion meeting was held in St Peter's Methodist Church in Canterbury and some very interesting new speakers were introduced at Auditions events. There have been successful Federation events including walks, talks, quizzes, craft day the ever-popular Spring Day and a successful Federation holiday. We are looking forward to more of these in 2024.

We were saddened that there have been WIs that have suspended but delighted to welcome new ones. Let us all promote our wonderful organisation and encourage new members to take advantage of the fun and friendship to be found in the WI.

**East Kent Federation of Women's Institutes CIO**

**Report of the Trustees  
For the Year Ended 31<sup>st</sup> August 2023 (active from 1<sup>st</sup> January 2023)**

**FINANCIAL REVIEW**

**Reserves Policy**

The charity requires reserves to allow it to continue work to promote the interests of women in accordance with the charity's objects in the event of unforeseen disruption to its income streams.

The trustees' policy is to hold sufficient free cash reserves to meet its working capital requirements and to mitigate the impact of risks.

**Investment policy and objectives**

The Founding deed grants the trustees wide powers of investment. The Trustees are satisfied as to the financial performance of the Charity's investments and other charitable activities in the year.

**FINANCIAL POSITION**

The statement of Financial Activities shows net incoming resources of £4,112, excluding transfers from EKFWI (unincorporated).

At 31<sup>st</sup> August 2023 the total funds of the charity totalled £472,569 (EKFWI (unincorporated) - 30<sup>th</sup> September 2022: £474,342) comprising restricted and unrestricted funds of £6,792 and £465,777 (EKFWI (unincorporated) - 30<sup>th</sup> September 2022: £27,239 and £447,103) respectively.

**FUNDS HELD AS CUSTODIANS FOR OTHERS**

The title to all real or personal property which may be acquired by or on behalf of the Federation shall be vested in not less than two and not more than four individual persons as holding Trustees or in the Official Custodian for Charities or in some other corporation lawfully entitled to act as custodian trustee.

**ON BEHALF OF THE BOARD:**



Carol Evans - Chairman - Trustee

Date: 29th February 2024

**East Kent Federation of Women's Institutes CIO**  
**Independent Examiner's report to the Trustees**  
**For the Year Ended 31<sup>st</sup> August 2023 (active from 1<sup>st</sup> January 2023)**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2023.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

**Responsibilities and basis of report**

As the Trustees of the Charitable Incorporated Organisation (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 charity 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 the charity's accounts 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 can 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 charity 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 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.



Dated: 29th February 2024

Sue Leitch BFP FCA FMAAT - Bay Tree Accountancy

**East Kent Federation of Women's Institutes CIO**  
**Statement of Financial Activities**  
**For the Year Ended 31<sup>st</sup> August 2023 (active from 1<sup>st</sup> January 2023)**

	Notes	Unrestricted & Designated Funds	Restricted Funds	31/08/23 Total Funds	<i>Memorandum information 30/09/22 Total Funds</i>
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from generated funds</b>					
Charitable Income		98,040	866	98,906	120,554
Investment Income	2	740	-	740	240
<b>Incoming resources from charitable activities</b>					
Donations & Grants		24	-	24	426
<b>Total incoming resources</b>		<b>98,804</b>	<b>866</b>	<b>99,670</b>	<b>121,220</b>
<b>RESOURCES EXPENDED</b>					
<b>Cost of generating funds</b>					
Cost of generating charitable income		49,373	-	49,373	64,320
Governance costs		51,144	-	51,144	77,195
Other resources expended		6,919	-	6,919	19,537
<b>Total resources expended</b>		<b>107,436</b>	<b>-</b>	<b>107,436</b>	<b>161,052</b>
<b>NET INCOMING(OUTGOING) RESOURCES BEFORE TRANSFERS &amp; NET GAINS/(LOSSES) ON INVESTMENTS</b>		<b>(8,632)</b>	<b>866</b>	<b>(7,766)</b>	<b>(39,832)</b>
Net gains/(losses) on investments	2	11,878	-	11,878	(58,815)
<b>NET MOVEMENT IN RESOURCES</b>		<b>3,246</b>	<b>866</b>	<b>4,112</b>	<b>(98,647)</b>
Total transfer due from EKFWI (unincorporated)		441,218	27,239	468,457	-
Funds Transfer & Reclassification		23,240	(23,240)	-	-
<b>MOVEMENT IN RESOURCES INCLUDING TRANSFER &amp; RECLASSIFICATION</b>		<b>467,704</b>	<b>4,865</b>	<b>472,569</b>	<b>-</b>
Total funds brought forward		-	-	-	572,989
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>467,704</b>	<b>4,865</b>	<b>472,569</b>	<b>474,342</b>

**CONTINUING OPERATIONS**

All incoming resources and resources expended arise from continuing activities.

The notes form part of these financial statements

The East Kent Federation of Women's Institutes

Balance Sheet  
As at 31<sup>st</sup> August 2023

		<b>31/08/23</b>			<i>Memorandum information 30/09/22</i>
	Notes	Unrestricted & Designated Funds	Restricted Funds	Total Funds	<i>Total Funds</i>
<b>FIXED ASSETS</b>					
Tangible Assets	5	1,804	-	1,804	<i>1,804</i>
Investments	8	350,642	-	350,642	<i>415,795</i>
		<u>352,446</u>	-	<u>352,446</u>	<i>417,599</i>
<b>CURRENT ASSETS</b>					
Stock	6	2,875	-	2,875	<i>4,078</i>
Debtors	7	16,635	-	16,635	<i>3,367</i>
Prepayments	7	9,266	-	9,266	<i>12,172</i>
Cash at Bank and in Hand		107,204	4,865	112,069	<i>51,708</i>
		<u>135,980</u>	<u>4,865</u>	<u>140,845</u>	<i>71,325</i>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(20,722)	-	(20,722)	<i>(14,582)</i>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>115,258</u>	<u>4,865</u>	<u>120,123</u>	<i>56,743</i>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		467,704	4,865	472,569	<i>474,342</i>
<b>NET ASSETS</b>		<u>467,704</u>	<u>4,865</u>	<u>472,569</u>	<i>474,342</i>
<b>FUNDS</b>					
Unrestricted Funds	10			465,777	<i>447,103</i>
Designated Funds	10			1,927	-
Restricted Funds	10			4,865	<i>27,239</i>
<b>TOTAL FUNDS</b>				<u>472,569</u>	<i>474,342</i>

The financial statements were approved by the Board of Trustees on 29th February 2024 and were signed on its behalf by:



Carol Evans - Chairman – Trustee

The notes form part of these financial statements

## East Kent Federation of Women's Institutes CIO

### Notes to the Financial Statement

For the Year Ended 31<sup>st</sup> August 2023 (active from 1<sup>st</sup> January 2023)

#### 1 ACCOUNTING POLICIES

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019) - (Charities SORP (FRS102)); the Companies Act 2006 and the Charities Act 2011.

##### Basis of preparation

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

##### Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### Resources expended

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

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 10% reducing balance
Computer equipment	- 33% straight line

##### Stocks

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

##### Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably, in which case they are measured at cost less impairment.

Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities incorporating the income and expenditure account.

##### Taxation

The charity is exempt from tax on its charitable activities.

##### Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds are ring-fenced by the Trustees for the purpose of meeting agreed contingencies.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

All income and expenditure is shown in the Statement of Financial Activities.

**The East Kent Federation of Women's Institutes**  
**Notes to the Financial Statement**  
**For the Year Ended 31<sup>st</sup> August 2023 (active from 1<sup>st</sup> January 2023)**

**2 INVESTMENTS**

	<i>Memorandum information</i>	
	31/08/2023	30/09/2022
	£	£
Interest received	740	240
Gain/(Loss) from Investments	11,878	(58,815)

**3 TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31<sup>st</sup> August 2023 nor for the year ended 30<sup>th</sup> September 2022 (EKFWI - (unincorporated)).

**Trustees' Expenses**

There were trustees' expenses of £614 reimbursed for the period ended 31<sup>st</sup> August 2023. (EKFWI (unincorporated) - 30<sup>th</sup> September 2022: £1,353)

**4 STAFF COSTS**

The average number of full-time equivalent employees during the year was 2 and their total remuneration for the period to 31<sup>st</sup> August 2023 amounted to £18,808 (EKFWI (unincorporated) - 30<sup>th</sup> September 2022: total remuneration - £32,799).

No staff received salaries at a rate of more than £60,000 per annum.

**5 TANGIBLE FIXED ASSETS**

	Fixtures & Fittings	Computer Equipment	Totals
	£	£	£
Cost			
At 01/09/2022	-	-	-
Transfer from EKFWI (unincorporated)	1,801	3	1,804
Additions	-	-	-
Disposals	-	-	-
At 31/08/2023	1,801	3	1,804
Depreciation			
At 01/08/2022	-	-	-
Depreciation on disposals	-	-	-
Charge for year	-	-	-
At 31/08/2023	-	-	-
Net Book Value			
At 31/08/2023	1,801	3	1,804
At 01/09/2022	-	-	-

**East Kent Federation of Women's Institutes CIO**

**Notes to the Financial Statement**

**For the Year Ended 31<sup>st</sup> August 2023 (active from 1<sup>st</sup> January 2023)**

**6 STOCKS**

	31/08/2023	<i>Memorandum information 30/09/2022</i>
	£	£
Sales and gifts stock	2,875	4,078

**7 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/08/2023	<i>Memorandum information 30/09/2022</i>
	£	£
Sub-committee expenses	12,682	2,809
AGM (travel refund)	2,217	-
Transfer due from EKFWI (unincorporated)	1,736	-
Rates pre-payment/refund	-	558
Rental deposit & prepayments	9,266	12,172
	25,901	15,539

**8 FIXED ASSET INVESTMENTS**

	<b>Investments</b>
	£
At 01/09/2022	-
Transfer from EKFWI (unincorporated)	385,764
Additions (including reinvestment of interest)	588
Disposals	(47,588)
Revaluations	11,878
At 31/08/2023	350,642
Net Book Value	
At 31/08/2023	350,642
At 31/08/2022	-

**9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/08/2023	<i>Memorandum information 30/09/2022</i>
	£	£
Other creditors	20,722	14,582

**East Kent Federation of Women's Institutes CIO**

**Notes to the Financial Statement**

**For the Year Ended 31<sup>st</sup> August 2023 (active from 1<sup>st</sup> January 2023)**

**10 MOVEMENT IN FUNDS**

	At 01/09/22	Net movement in funds	At 31/08/2023
	£	£	£
<b>Unrestricted Funds</b>			
General fund	-	465,777	465,777
<b>Designated Funds</b>			
Contingency Fund	-	1,927	1,927
<b>Restricted Funds</b>			
Funds of Suspended Women's Inst.	-	4,865	4,865
<b>Total Funds</b>	-	472,569	472,569

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

	Incoming resources	Resources expended	Transfer from EKFWI (unincorp.)	Funds transfer & reclassification	Movement in funds
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General fund	110,682	(107,436)	441,218	21,313	465,777
<b>Designated Funds</b>					
Contingency Fund	-	-	-	1,927	1,927
<b>Restricted Funds</b>					
EKFWI (unincorp.) other			21,956	(21,956)	-
Suspended Women's Inst.	866	-	5,283	(1,284)	4,865
<b>Total Funds</b>	111,548	(107,436)	468,457	-	472,569

**Funds of Suspended Women's Institutes**

In line with WI guidance, the funds of suspended WI's not reformed within three years are retained by the Federation and transferred to the General Fund.

**11 RELATED PARTY DISCLOSURES**

The Federation is affiliated to the National Federation of Women's Institutes, which is based at 104 Kings Road, London, SW6 4LY, and is registered as a charity with the Charity Commission.

**East Kent Federation of Women's Institutes CIO**

**Detailed Statement of Financial Activities**

**For the Year Ended 31<sup>st</sup> August 2023 (active from 1<sup>st</sup> January 2023)**

	31/08/2023	<i>Memorandum information 30/09/2022</i>
	£	£
<b>INCOMING RESOURCES</b>		
<b>Charitable Income</b>		
National Affiliation Fees and Pooling of Fares	41,923	42,009
Federation Affiliation Fees	35,127	35,304
NFWI AGM	2,979	7,761
Sales and Gifts	252	596
NF Stationery and Publications	43	204
Sub-committees	5,819	11,084
Suspensions	866	2,302
East Kent News and Postage	574	7,055
Council Meetings	6,120	7,413
Diaries and Calendars	7	1,074
WI's Insurance Premiums	1,836	2,130
200+ Prizes	1,424	1,128
Denman Holiday	-	-
Speakers List	585	1,345
Sundry Income	1,351	1,149
	98,906	120,554
<b>Investment Income</b>		
Interest received	740	240
<b>Incoming resources from charitable activities</b>		
Donations & Grants	24	426
	99,670	121,220
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating charitable income</b>		
National Affiliation Fees and Pooling of Fares	41,911	42,009
NFWI AGM	3,046	8,263
Sales and gifts	1,196	1,474
NF stationery	89	273
200+ Club	394	691
Reformed WI's	-	4,386
Expenses of sub-committee	2,737	5,788
Diaries & calendars	-	1,436
	49,373	64,320

This page does not form part of the statutory financial statements

**East Kent Federation of Women's Institutes CIO**  
**Detailed Statement of Financial Activities**  
**For the Year Ended 31<sup>st</sup> August 2023 (active from 1<sup>st</sup> January 2023)**

	31/08/2023	<i>Memorandum information 30/09/2022</i>
	£	£
<b>Governance costs</b>		
Rent & service charges	14,022	20,309
Rates & water	686	334
General insurance	1,228	1,193
WI Insurance	1,535	1,815
Light & heat	1,636	1,077
Repairs & maintenance	785	562
Accountancy fees	1,855	1,785
Professional fees	2,619	3,190
Salaries	18,808	32,799
Postage	658	1,241
Printing & stationery	2,198	3,815
Telephone, computer & internet	1,214	1,899
Committee expenses	2,655	3,620
Depreciation	-	200
(Profit)/Loss on disposal of assets	-	-
Bank charges	186	932
Cleaning	748	1,680
Training Costs	-	35
Sundry expenses	311	709
	51,144	77,195
<b>Other resources expended</b>		
East Kent News	-	5,575
Council meetings	3,305	12,066
Professional fees	3,614	1,896
	6,919	19,537
<b>Total resources expended</b>	107,436	161,052
<b>Gains/(Losses) on Investments</b>	11,878	(58,815)
<b>Net Income/(Expenditure)</b>	4,112	(98,647)

This page does not form part of the statutory financial statements