

REGISTERED CHARITY NUMBER: 1200218

Company Number: CE030109

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

31st 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 31st August 2025

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East Kent Federation of Women's Institutes CIO

Report of the Trustees

For the Year Ended 31st 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 31st 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 31st 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 31st 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 14th 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 31st 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 31st August 2025 the total funds of the charity totalled £485,106 (31st August 2024: £486,796) comprising restricted and unrestricted funds of £5,968 and £479,138 (31st 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 31st 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 31st August 2025

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

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 31st August 2025

	Notes	Unrestricted & Designated Funds	Restricted Funds	31/08/25 Total Funds	31/08/24 Total Funds
FIXED ASSETS					
Tangible Assets	5	1,462	-	1,462	1,624
Investments	8	402,081	-	402,081	387,222
		<u>403,543</u>	<u>-</u>	<u>403,543</u>	<u>388,846</u>
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	9	(7,719)	-	(7,719)	(9,785)
NET CURRENT ASSETS/(LIABILITIES)		<u>75,595</u>	<u>5,968</u>	<u>81,563</u>	<u>97,950</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>479,138</u>	<u>5,968</u>	<u>485,106</u>	<u>486,796</u>
NET ASSETS		<u>479,138</u>	<u>5,968</u>	<u>485,106</u>	<u>486,796</u>
FUNDS					
Unrestricted Funds	10			477,211	477,160
Designated Funds	10			1,927	1,927
Restricted Funds	10			5,968	7,709
TOTAL FUNDS				<u>485,106</u>	<u>486,796</u>

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 31st 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 31st 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 31st August 2025 nor for the period ended 31st August 2024.

Trustees' Expenses

There were Trustees' expenses of £1,640 reimbursed for the period ended 31st 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 31st 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 31st 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

	Investments
	£
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 31st August 2025**

10 MOVEMENT IN FUNDS

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

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

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

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 31st August 2025

	31/08/2025	31/08/2024
	£	£
INCOMING RESOURCES		
Charitable Income		
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/> 117,314	<hr/> 132,098
Investment Income		
Interest Received	537	838
Income on investments	4,129	-
Incoming resources from charitable activities		
Donations & Grants	308	8
	<hr/> 122,288	<hr/> 132,944
RESOURCES EXPENDED		
Costs of generating charitable income		
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/> 63,271	<hr/> 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 31st August 2025

	31/08/2025	31/08/2024
	£	£
Governance costs		
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/> 68,827	<hr/> 74,032
Other resources expended		
East Kent News	-	-
Council meetings	4,307	3,847
Professional fees	2,432	2,451
	<hr/> 6,739	<hr/> 6,298
Total resources expended	<hr/> 138,837	<hr/> 155,297
Gains/(Losses) on Investments	14,859	36,580
Net Income/(Expenditure)	<hr/> (1,690)	<hr/> 14,227

This page does not form part of the statutory financial statements