

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

England & Wales · Charity number 1204475

## Details

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Status Registered

Legal form CIO

Registered 2023-08-24

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

## Contact

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Address N Y W F W I  
Alma House  
Low St. Agnesgate  
Ripon  
HG4 1NG

Phone 01765606339

Email [nywfw24@gmail.com](mailto:nywfw24@gmail.com)

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

## Activities

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**Objects:** THE OBJECTS OF THE FEDERATION ARE TO FURTHER THE PURPOSES OF THE WOMEN'S INSTITUTE ORGANISATION IN NORTH YORKSHIRE WEST AND ELSEWHERE.

**Activities:** To enable women to advance their education in citizenship, in public questions both national and international, in music, drama and cultural subjects and in all branches of agriculture, handicrafts, home economics, health and social welfare. It seeks to give all women the opportunity of working together through the WI organisations and of putting into practice those ideals for which it stands.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Other Defined Groups

## Geography

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- North Yorkshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£107,883	£99,432	-	-

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## Trustees

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Name	Role	Appointed
<b>HAZEL SMYTH</b>	Chair	2023-08-24
Helen Davison		2025-01-08
Niki Rutland		2025-01-08
Pamela Jeanne Myers		2023-08-24
Sara Baldwin-Cole		2024-04-17
Susan Butters		2023-08-24
Teresa Wilks		2024-04-17

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**NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE**

England & Wales - Charity number 1204475

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# Accounts

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**NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO  
(INCLUDING NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE)**

**MERGED ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

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# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Other known name</b>	NYWFWI
<b>Trustees</b>	Heather Stoney (Resigned 17 April 2024) Julie Clarke - Chair Hazel Smyth - Treasurer Susan Butters Susan Earl-Armstrong Anne Harrison Janet Kazlauciusas (Resigned 17 April 2024) Pam Myers Sarah Baldwin-Cole (Appointed 17 April 2024) Maureen Jean Webber (Appointed 17 April 2024) Teresa Wilks (Appointed 17 April 2024)
<b>Federation secretary</b>	Helen Smith
<b>Charity numbers</b>	1204475 - CIO 513934 - Unincorporated
<b>Principal address</b>	NYWFWI Alma House Low St Agnesgate Ripon HG4 1NG
<b>Independent examiner</b>	Frances Howard FCA Fortus Limited Business Advisors and Accountants Equinox House Clifton Park Shipton Road York YO30 5PA
<b>Bankers</b>	Virgin Money 21 James Street Harrogate HG1 1QU  CCLA Senator House 85 Queen Victoria Street London ER4U 4ET

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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 published in October 2019".

The legal and administrative information page forms part of this report.

### **Objectives and activities**

The objects of the Federation are to further the purposes of the Women's Institute organisation North Yorkshire West and elsewhere.

The main purposes of the Women's Institute organisation are:-

To advance the education of women and girls for the public benefit in all areas including (without limitation);

- Local, national and international issues of political and social importance
- Music, drama and other cultural subjects; and
- All branches of agriculture, crafts, home economics, science, health and social welfare.

To promote sustainable development for the public benefit by:

- Educating people in the preservation, conservation and protection of the environment and the prudent use of natural resources and
- Promoting sustainable means of achieving economic growth and regeneration

To advance health for the public benefit; and

To advance citizenship for the public benefit by the promotion of civic responsibility and volunteering.

"Sustainable development" means 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.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Main activities**

The main activities of the Federation are to raise funds and organise courses, lectures and events to achieve these objectives. The trustees oversee the planned activities of the sub committees of which there are now five in line with National Teams; Activities (including former Arts and Leisure, Crafts and Home Economics, Catering), Membership, (including former Communication and Public Relations), Public Affairs (formerly Local and National Concerns), Office and Finance, the Great Yorkshire Show Committee. These each arrange a large number of workshops and activities in their respective areas of interest and collectively make a positive impact on both members and local communities contributing to the achievement of the Federations' aims and objectives.

# **NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **Achievements and performance**

#### **Chairman's Report 2024 – Julie Clarke**

At the beginning of the year Heather Stoney was the chairman, after Spring Council in April when the Trustees vote for the forth coming Officers and Chairs of Committee, Heather decided to step down resulting in myself becoming your Chairman, plus a vacancy for the Public Affairs Committee Chair which for the remaining part of this year we have been unable to fill.

We welcomed to the Board three new members, Sara Baldwin-Cole, Maureen Beswick and Teresa Wilks, who have contributed considerably from their individual previous experiences.

Looking back at the year there have been many successful events, workshops and training sessions arranged by the two remaining committees, Activities and Membership which you can read about in those individual reports.

The three major events arranged by the Federation firstly our Spring Council at Hampsthwaite Village Hall in April when 150 members attended to hear about our financial situation, members receiving Long Service and WI Birthday certificates plus listening to our two inspiring speakers in the morning Ruth Packwood, Hope at Home - safe homes for survivors of slavery the after an excellent lunch provide by Rachel Greensit's outside catering team we were entertained by Alan Dedicote - " the Voice of the Balls" and many more of his life's experiences.

In June we were off to the Albert Hall to attend National's Annual Meeting, 20 Delegates, 10 Visitors and 2 Advisors what an enjoyable and informative time we had many members experiencing attending the AM for the 1st time. The early part of the morning concentrated on Nationals business concluding with a presentation from Nazir Afzal OBE then after lunch Mel B and Victoria Derbyshire and finally Tim Benson from the Archers, all speakers raising the problems created from domestic abuse.

Finally the Autumn Lunch held once again at one of the very popular venues the Garden Rooms at Tennants Leyburn, 193 members attended to hear two excellent speakers in the morning Diane Sinnott 20th Century Design Specialist and general valuer at Tennants, and the afternoon entertainer was Nicola Mills - Opera for the People when she shared many interesting accounts of her life and encouraged us to join in many of the songs she entertained us with.

Time has been spent reviewing our Federation News Letter to make it more user friendly which many of you have commented on favourably, also this has encouraged more WI's to send in reports to be included in the "Around the WI's" section for which we thank you.

Also as a result of the request for more support at Federation and on Committees I'm delighted to say 2 members will be joining the Board this January and other members have become part of the Teams on Activities, Great Yorkshire Show and Membership, this has been most encouraging.

Lastly I must thank all the Trustees for their contribution, support working as a team to ensure the smooth running of the federation and finally without our secretary Helen who has gained in confidence in her ability to complete everything required to help members plus the smooth running of all administration require to keep the federation on track I and the trustees thank her.

#### **Membership Support Team - Susan Earl-Armstrong**

We have had a very successful year, starting in January with our Membership Communication System Workshop, which was well attended.

In the March we had an informative and enjoyable evening showing our new members around Alma House which proved to be a great success.

April, we travelled to Bedale to have a Membership Communication System workshop although we had only eight attendees, who were glad we came to them and really appreciated our guidance on the subject.

May we had our Presidents Secretaries and Treasurers meeting which was well attended.

During the summer months we attended Ripley Kilnsey and Nidderdale Agricultural shows.

September, we held our first Programme planning meeting at Alma House, which was well attended and lots of questions asked and the programmes that WIs had sent into the office, and we had pinned on the wall, was a real draw for members getting ideas for their next programmes. We held our next programme planning at Gargrave village hall in the October this was also very productive and lively.

We are looking forward to another successful year in 2025.

We hoping to hold drop-in sessions over the Federation to help WIs.

# **NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **Activities Committee - Julie Clarke**

Another successful year with many events, workshops and the very popular outing to Holker Halls Christmas Market. We said goodbye to Gail Evans and thanked her for all her contributions especially the very popular painting workshops plus much much more and welcomed in April three new team members Sara Baldwin-Cole a trustee, Judi Smith and Kay Marshall from Fearby and Healey WI.

We are very lucky having talented members who ran workshops for us - Lesley Fidler and Shelia Carr, plus of course Gail mentioned above. Of all the events the Axe Throwing and Archery raised quite a few comments but proved very enjoyable for all attendees. As requested, we held a First Aid Course this proved so popular it had to be completed on 2 days to accommodate all applicants, and I'm pleased to say they all passed, again under the direction of yet another member Gloria Cooke wearing her other hat as a qualified trainer.

I am not going to mention the other events except to say thank you to all who attended as it makes the Team's job very satisfying when they are so well supported by you the members,

Especially when excellent reports are sent for inclusion in the Federation News, it just high lights how they have been received and enjoyed.

It just remains for me to thank the Team for their contributions in sharing ideas. planning the events and attending as and when required ensuring the smooth running of the events and workshops. Well done to all.

### **Public Affairs Committee - Julie Clarke**

From January to the end of March the Committee were busy concentrating on Climate Change issues with coffee morning drop ins at Alma House plus a very informative afternoon at Bishop Monkton with a variety of interesting speakers, James Johnson a local farmer, Rotters discussing composting, Sam O'Brien talking about food especially Palm Oil - Good or Bad?, finally a Methodist Church programme to achieve net zero. This well attended, raising thought provoking issues for all to consider.

Ensuring members voted on the Resolution of their choice and then arranging a discussion event to discuss the main issues relating on the resolution selected - Dental Health Matters, also a briefing as to what is required of Delegates attending the Annual meeting.

In the Federation Newsletter many topics were highlighted to inform the membership, in February "Show the Love and Great Big Green Week campaigns later reminding members to support the bees by not cutting down areas of their habitat, cutting food waste and encouraging members to recycled whenever possible.

This then brought us to April when we found none of the existing members were prepared to take over the Chairmanship after Janet stepped down it is hoped the committee will be reinstated in 2025.

### **Great Yorkshire Show Committee - Julie Clarke**

With all the preparation completed we were off to prepare our Pavilion in readiness for the show to begin the following Tuesday, where we were able to showcase what talented members we have both in the competition categories where this year there were far more entries and more WIs exhibiting, plus our own demonstrators who engaged with the public and visiting WI members from many other Federations admiring what was there to see.

Our main fund raising department the cafe and cart were very busy serving customers with what we had on offer, which proves so very popular many returning daily to take advantage of this, many customers commenting -"We always come to the WI Cafe as its such good value and excellent food"

To provide such a service and wide variety of products it takes an army of WI ladies to complete all the preparation, counter service, dining room clearing and not forgetting the washing up to be able to complete what we do from the very popular breakfast, lunches and not forgetting the home made scones produced on site by our very own "Scone Queen" our ladies keeping the tea and coffee flowing and finally our excellent cashier plus her back up team, all this enables us to provide the service we do.

This year there was difficulty on certain shifts especially from lunch time onwards as insufficient members volunteered to cover that resulted in making it harder for those who did many seeing the difficulties we had stayed longer or returned on other days for which I was extremely grateful.

As a result of the staffing problems encountered the Trustees wondered if it would be possible to attend the show in 2025, so we wrote to every member personally stating the problem and asking if they were prepared to help and I'm delighted to say the offers of help have been over whelming so we have decided to return.

Finally, I must thank all of you who volunteered in whatever capacity and the hard-working GYS Team who give up many hours to ensure we can offer what we do and produce the financial result we require to keep our federation in the black!!

Thank you all, Julie.

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### Financial review

The net surplus in the year is £5,261 (2023: £8,188). Unrestricted funds are £153,728 (2023: £145,277). Unrestricted designated funds are £8,205 (2023: £6,555). Restricted funds are £6,175 (2023: £11,015).

### Treasurer's Report - Hazel Smyth

This year is the first year of operation under the new Charitable CIO constitution with all assets transferred as at 1 January 2024 to this account. The legal transfer of the lease of Alma House is almost complete and is currently outstanding with Land Registry for registration. The final solicitor costs are not yet invoiced and therefore an estimate only is included in these accounts.

We are pleased to report that our income has exceeded costs this year.

Our income consists of the NYWFWI portion of the subscription and profit from workshops and events promoted by the Board of Trustees and the Board sub committees. Key to this profit is the support of WI members at both their local WI as well attending and working behind the scenes at events and workshop which have all shown increasing attendance numbers. The cost of venues, tutors and catering costs are all increasing and we have therefore endeavoured to keep increases on previous year's prices to a minimum to encourage attendance.

The Great Yorkshire Show was well supported by the public, spending in the café and enjoying the exhibition area and following a very good response directly from members we will be attending again in 2025.

The income received from the claims for Gift Aid has provided an additional source of income to the Federation and to WI's – this includes claiming on subscriptions for up to 4 previous years.

This year our monies on deposit have as a result of the continuing increased bank rate provided an increased amount of interest earned. We have also taken the decision to effectively close one of the current bank accounts and transfer the funds to a new 30 day interest attracting account for monies not immediately required rather than keep in a non-interest bearing current account. We continue to make use of the facilities provided via the Post Office for the depositing of cheques and cash as well as the use of on-line banking for payments and receipts.

The Federation Office premises of Alma House continues to provide a venue for meeting and events together with support to WI's via the Federation Secretary. The ever increasing costs of communicating with WI's by post means that we continue to use the website, email, Facebook and Newsflashes for communication as this is covered by fixed overheads, but we are mindful of those WI's where post is the preferred and required delivery.

The Federation continues to benefit from a very secure financial situation with a healthy balance sheet as we move forward into 2025.

I would like to thank our Accountants Fortus, especially Veronica Ridsdale and Paul Duke for their support and examination of our accounts. Special thanks go to our Assistant Treasurer Pam Myers for her work on reconciling payments for events and claiming Gift Aid for the Federation and assistance to WI's.

### Reserves policy

The policy of the trustees is to maintain the unrestricted reserves of the charity in order that they should be equivalent to 12 months office expenditure, approximately £85,000. The present level of reserves is considered to be more than adequate for this purpose.

Free reserves are £140,453 at 31 December 2024 (2023: £125,534).

### Investment policy

The constitution authorises the trustees to invest any monies not immediately required by the Federation in such investments as may be thought fit and appropriate for the investment of charitable funds. It is the policy of the Federation to invest surplus funds with the COIF Charities Deposit Fund and National Savings and Investments.

### Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Structure, governance and management

North Yorkshire West Federation of Women's Institute is an association of Women's Institutes formed with a constitution as handed down for Federations from time to time by the National Federation. The constitution for the CIO was approved August 2023 with the registration of the new charity. The unincorporated charity's constitution was dated June 2013.

New trustees are elected by members before joining the board. They are encouraged to spend time learning the organisation and the activities they run.

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2024*

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The trustees' report was approved by the Board of Trustees on 12 March 2025.

*Julie Clarke*

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Julie Clarke - Chair

# **NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

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I report to the trustees on my examination of the financial statements of North Yorkshire West Federation of Women's Institute (the charity) for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

*Frances Howard*

**Frances Howard FCA**

Fortus Limited  
Business Advisors and Accountants  
Equinox House  
Clifton Park  
Shipton Road  
YO30 5PA  
York

Dated: 12 March 2025

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

### CURRENT FINANCIAL YEAR

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Combined total 2023 £
<b>Income</b>						
Donations and legacies	2	27,651	-	1,622	29,273	28,051
Charitable activities	3	30,079	-	-	30,079	17,857
Other trading activities	4	43,342	-	-	43,342	48,205
Investments	5	6,811	-	-	6,811	5,037
<b>Total income</b>		107,883	-	1,622	109,505	99,150
<b>Expenditure</b>						
Raising funds	6	60,910	-	-	60,910	61,306
Charitable activities	7	38,522	1,864	2,948	43,334	29,656
<b>Total expenditure</b>		99,432	1,864	2,948	104,244	90,962
<b>Net income/(expenditure) before transfers</b>		8,451	(1,864)	(1,326)	5,261	8,188
Gross transfers between funds		-	3,514	(3,514)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		8,451	1,650	(4,840)	5,261	8,188
Fund balances at 1 January 2024		145,277	6,555	11,015	162,847	154,659
<b>Fund balances at 31 December 2024</b>		153,728	8,205	6,175	168,108	162,847

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

### PRIOR FINANCIAL YEAR

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Combined total 2023 £
	Notes				
<b>Income</b>					
Donations and legacies	2	26,948	-	1,103	28,051
Charitable activities	3	17,857	-	-	17,857
Other trading activities	4	48,205	-	-	48,205
Investments	5	5,036	-	1	5,037
<b>Total income</b>		<b>98,046</b>	<b>-</b>	<b>1,104</b>	<b>99,150</b>
<b>Expenditure</b>					
Raising funds	6	61,306	-	-	61,306
Charitable activities	7	26,182	1,524	1,950	29,656
<b>Total expenditure</b>		<b>87,488</b>	<b>1,524</b>	<b>1,950</b>	<b>90,962</b>
<b>Net income/(expenditure) for the year</b>		<b>10,558</b>	<b>(1,524)</b>	<b>(846)</b>	<b>8,188</b>
Gross transfers between funds		(855)	2,031	(1,176)	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>9,703</b>	<b>507</b>	<b>(2,022)</b>	<b>8,188</b>
Fund balances at 1 January 2023		135,574	6,048	13,037	154,659
<b>Fund balances at 31 December 2023</b>		<b>145,277</b>	<b>6,555</b>	<b>11,015</b>	<b>162,847</b>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	Combined 2023 £	£
<b>Fixed assets</b>					
Tangible assets	12		2,555		3,703
Investments	13		15,000		15,000
			<u>17,555</u>		<u>18,703</u>
<b>Current assets</b>					
Stocks	14	18		51	
Debtors	15	15,927		13,472	
Cash at bank and in hand		154,954		151,777	
		<u>170,899</u>		<u>165,300</u>	
<b>Creditors: amounts falling due within one year</b>	<b>16</b>	<b>(20,346)</b>		<b>(21,156)</b>	
		<u>150,553</u>		<u>144,144</u>	
<b>Net current assets</b>			<u>150,553</u>		<u>144,144</u>
<b>Total assets less current liabilities</b>			<u>168,108</u>		<u>162,847</u>
<b>Income funds</b>					
Restricted funds	18		6,175		11,015
Unrestricted funds - designated	19		8,205		6,555
Unrestricted funds - general			153,728		145,277
			<u>168,108</u>		<u>162,847</u>

The financial statements were approved by the Trustees on 12 March 2025.

*Julie Clarke*

Julie Clarke - Chair

*H Smyth*

Hazel Smyth - Treasurer

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 1 Accounting policies

#### Charity information

North Yorkshire West Federation of Women's Institute is a charity registered with the Charity Commission for England and Wales.

The charity's registered office and the nature of the charity's principle activities are as stated in Legal and Administrative Information.

North Yorkshire West Federation of Women's Institute CIO is a charity registered with the Charity Commission for England and Wales.

The charity's registered office and the nature of the charity's principle activities are as stated in Legal and Administrative Information.

#### 1.1 Accounting convention

Following the merger of North Yorkshire West Federation of Women's Institute and North Yorkshire West Federation of Women's Institute CIO, the financial statements have been prepared as merged accounts following guidance of the Charities SORP FRS 102 2019a section 27.

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, "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 in October 2019)" and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational operation. The trustees therefore continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is included in the statement of financial activities (SoFA) when:

- the charity becomes entitled to the income
- the trustees are virtually certain they will receive the income; and
- the monetary value can be measured with sufficient reliability.

#### Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the income.

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 1 Accounting policies

(Continued)

#### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

### 1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out expenditure.

#### Raising funds

Raising funds comprises those costs associated with attracting income.

#### Charitable expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Governance costs

Governance costs include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### Support costs

Support costs include central function and have been allocated to activity cost categories on a basis consistent with the use of resources as follows:-

Premises costs allocated by: floor area  
Salaries costs allocated by: staff time  
Other costs allocated by: usage

#### Grants paid

In accordance with the objects of the charity, grants are paid in the form of bursaries to various individuals in order to further the purpose of the Women's Institute movement and to advance the education of countrywomen, and are detailed within charitable expenditure.

### 1.6 Tangible fixed assets

These are capitalised if they can be used for more than one year and cost at least £250. They are valued at cost or, if gifted, at the value to the charity on receipt, less depreciation.

Depreciation is provided at rates to write off the costs less estimated residual value of each asset over its expected useful life as follows:

Leasehold improvements	Straight line basis over length of lease
Office fixtures and fittings	10.00% Straight line basis
Computer equipment	33.33% Straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### 1.7 Fixed asset investments

Investments are stated at market value at the balance sheet date.

### 1.8 Stocks

These are valued at the lower of cost or estimated net realisable value.

### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held with banks.

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 1 Accounting policies

(Continued)

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price. Financial assets classified as receivable within one year are not amortised.

#### Basic financial liabilities

Basic financial liabilities are recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

### 1.10 Leases

Payments arising in respect of obligations under operating leases are accounted for as they become due.

### 1.11 Merger accounting

During the year, North Yorkshire West Federation of Women's Institute merged with North Yorkshire West Federation of Women's Institute CIO. The date of the merger was 1 January 2024.

There have been no adjustments to the accounting policies or net assets of either entity.

### 2 Donations and legacies

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Combined unrestricted funds general 2023 £	Combined restricted funds 2023 £	Combined total 2023 £
Donations	100	190	290	702	362	1,064
Membership fees	26,746	1,432	28,178	25,650	741	26,391
Other	805	-	805	596	-	596
	<u>27,651</u>	<u>1,622</u>	<u>29,273</u>	<u>26,948</u>	<u>1,103</u>	<u>28,051</u>

### 3 Charitable activities

	Charitable Income 2024 £	Combined Charitable Income 2023 £
Activities	14,005	8,767
Public affairs	240	3,723
Federation	10,862	4,130
General	4,972	1,237
	<u>30,079</u>	<u>17,857</u>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 4 Other trading activities

	Unrestricted funds general 2024 £	Combined Unrestricted funds general 2023 £
Non-charitable trading activities	80	100
Fundraising events and activities	43,262	48,105
	<hr/>	<hr/>
Other trading activities	43,342	48,205
	<hr/> <hr/>	<hr/> <hr/>

### 5 Investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £	Combined Restricted funds 2023 £	Combined Total 2023 £
NS&I income bond	564	501	-	501
Interest receivable	6,247	4,535	1	4,536
	<hr/>	<hr/>	<hr/>	<hr/>
	6,811	5,036	1	5,037
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### 6 Raising funds

	Unrestricted funds general 2024 £	Combined Unrestricted funds general 2023 £
<u>Fundraising and publicity</u>		
Fundraising events and activities	4,060	6,671
Great Yorkshire Show	28,114	25,661
Other	2,454	1,983
	<hr/>	<hr/>
Fundraising and publicity	34,628	34,315
	<hr/>	<hr/>
<u>Trading costs</u>		
Support and governance costs	26,282	26,991
	<hr/>	<hr/>
	60,910	61,306
	<hr/> <hr/>	<hr/> <hr/>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 7 Charitable activities

	Charitable Expenditure	Combined Charitable Expenditure
	2024	2023
	£	£
Membership and support	859	694
Activities	8,387	5,316
Public affairs	202	2,276
Federation	6,597	(163)
General	7,803	3,313
Bursaries paid	248	-
	<u>24,096</u>	<u>11,436</u>
Share of support costs (see note 8)	16,085	14,314
Share of governance costs (see note 8)	3,153	3,906
	<u>43,334</u>	<u>29,656</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	38,522	26,182
Unrestricted funds - designated	1,864	1,524
Restricted funds	2,948	1,950
	<u>43,334</u>	<u>29,656</u>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 8 Support costs

	2024		2024	Combined 2023		2023
	Support costs	Governance costs		Support costs	Governance costs	
	£	£		£	£	
Depreciation	1,147	-	1,147	1,265	-	1,265
Premises	12,386	-	12,386	12,220	-	12,220
Salaries	16,630	-	16,630	14,387	-	14,387
Office costs	8,102	-	8,102	8,545	-	8,545
Bank charges	949	-	949	982	-	982
Independent examiners fee	-	2,514	2,514	-	2,360	2,360
Legal and professional	-	1,640	1,640	-	3,000	3,000
Executive travel and expenses	-	1,632	1,632	-	2,107	2,107
Committee travel and expenses	-	9	9	-	30	30
Membership Committee travel and expenses	-	384	384	-	268	268
Activities Committee travel and expenses	-	127	127	-	47	47
	<u>39,214</u>	<u>6,306</u>	<u>45,520</u>	<u>37,399</u>	<u>7,812</u>	<u>45,211</u>
Analysed between						
Trading	23,129	3,153	26,282	23,085	3,906	26,991
Charitable activities	16,085	3,153	19,238	14,314	3,906	18,220
	<u>39,214</u>	<u>6,306</u>	<u>45,520</u>	<u>37,399</u>	<u>7,812</u>	<u>45,211</u>

### Charitable activities support costs are split as follows:

	2024	Combined 2023
	£	£
Membership and support	686	769
Activities	6,696	9,403
Public affairs	161	4,025
General	6,230	2,437
Federation	5,267	1,586
Grants and bursaries	198	-
	<u>19,238</u>	<u>18,220</u>

### 9 Trustees

8 trustees were reimbursed for travel and expenses totalling £2,151 (2023: 8 trustees £2,400).

No remuneration directly or indirectly has been paid or is payable, for the year to any trustee or to any person or persons known to be connected with any of them (2023: £nil).

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 10 Employees

The average monthly number of employees during the year was:

	2024 Number	Combined 2023 Number
Total	1	1
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2024</b>	<b>Combined 2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	16,146	13,970
Pension costs	484	417
	<u>          </u>	<u>          </u>
	16,630	14,387
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was £60,000 or more in the current or prior year.

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 12 Tangible fixed assets

	Leasehold improvements £	Office fixtures and fittings £	Computer equipment £	Total £
<b>Cost</b>				
At 1 January 2024 (combined)	3,370	8,858	5,184	17,412
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2024	3,370	8,858	5,184	17,412
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>				
At 1 January 2024 (combined)	2,271	6,872	4,566	13,709
Depreciation charged in the year	357	465	326	1,148
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2024	2,628	7,337	4,892	14,857
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>				
At 31 December 2024	742	1,521	292	2,555
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2023 (combined)	1,099	1,986	618	3,703
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 13 Fixed asset investments

	National Savings Income Bond £
<b>Cost</b>	
At 1 January 2024 (combined) & 31 December 2024	15,000
<b>Carrying amount</b>	
At 31 December 2024	15,000
At 31 December 2023 (combined)	15,000

### 14 Stocks

	2024 £	Combined 2023 £
WI stationery	18	51

### 15 Debtors

	2024 £	Combined 2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	33	663
Prepayments and accrued income	15,894	12,809
	15,927	13,472

### 16 Creditors: amounts falling due within one year

	Notes	2024 £	Combined 2023 £
Trade creditors		5,560	6,373
Other creditors		367	1,491
Accruals		5,651	5,489
Deferred income	17	8,768	7,803
		20,346	21,156

### 17 Deferred income

	2024 £	Combined 2023 £
At 1 January 2024 (combined)	7,803	8,754
Additions during the year	43,713	33,439
Amounts released to income	(42,748)	(34,390)
As at 31 December 2024	8,768	7,803

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 17 Deferred income

(Continued)

Deferred income relates to 3 months of subscription income, 200 club subscriptions, newsletter and events.

### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Combined Balance at 1 January 2024	Movement in funds			Balance at 31 December 2024
		Income	Expenditure	Transfers	
	£	£	£	£	£
Held fund	4,779	1,432	-	(3,514)	2,697
Memorial Book fund	1,254	190	(248)	-	1,196
Restart Grant fund	4,643	-	(2,700)	-	1,943
New WI fund	339	-	-	-	339
	<u>11,015</u>	<u>1,622</u>	<u>(2,948)</u>	<u>(3,514)</u>	<u>6,175</u>

	Balance at 1 January 2023	Combined movement in funds			Balance at 31 December 2023
		Income	Expenditure	Transfers	
	£	£	£	£	£
Held fund	5,890	741	(1,057)	(795)	4,779
Ann Martin fund	132	3	(135)	-	-
Memorial Book fund	1,144	210	(100)	-	1,254
Denman Tea fund	192	-	-	(192)	-
Denman Dip fund	189	-	-	(189)	-
Restart Grant fund	4,997	-	(354)	-	4,643
New WI fund	493	150	(304)	-	339
	<u>13,037</u>	<u>1,104</u>	<u>(1,950)</u>	<u>(1,176)</u>	<u>11,015</u>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

18 Restricted funds

(Continued)

### Held Fund

The Held Fund arises due to the transfer of the remaining balances on hand when individual WI branches are closed. The funds are held for a period of three years during which time if the WI branch is re-opened the funds are returned. If this is not the case, on expiration of the three year period the funds are transferred to the designated Released suspended WI fund.

### Memorial Book Fund

These funds are received by the Federation from WI's or individuals in memory of WI members. The fund is used to finance courses within the Federation when funds are considered to be adequate.

### Restart Grant

This fund has been provided by Harrogate Council to help the WI continue as a socially beneficial organisation, despite the impact of COVID.

### New WI Fund

This fund relates to money received and match funded for the creation of new WI branches.

### Funds closed in 2023

#### Ann Martin Fund

This fund is used to give an award to a WI member for their significant contribution to the life of their community.

#### Denman Tea Fund

This fund relates to monies raised to contribute towards the national fund for replacing the boiler and heating system at Denman College.

#### Denman Dip Fund

Funds held in respect of Denman College which is currently closed for residential courses and bursaries for attendance at courses are currently held until further information from National Federation is issued when they will be allocated in line with the revised Denman offering.

#### Denman Funds Transfer

The Denman College building previously owned by the National Federation has been sold, and the proceeds of the sale have been used to set up the National Denman Training Trust.

As the building is no longer owned by the WI, any funds previously held for the upkeep of the building no longer serve any purpose.

The Trustees have decided to use the £1,582 held in designated funds, and the £381 held in restricted funds to set up their own Denman Consolidated Designated Fund for the purpose of supporting the training of WI members, either on National Denman Training Trust courses, or other appropriate courses as approved by the Trustees.

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 19 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities made up as follows:

	Combined Balance at 1 January 2024	Movement in funds			Balance at 31 December 2024
		Income	Expenditure	Transfers	
	£	£	£	£	£
Fixed asset fund	3,703	-	(1,147)	-	2,556
Released suspended WI fund	652	-	(717)	3,514	3,449
Denman Training fund	1,963	-	-	-	1,963
Sporting Bursary fund	237	-	-	-	237
	<u>6,555</u>	<u>-</u>	<u>(1,864)</u>	<u>3,514</u>	<u>8,205</u>

	Balance at 1 January 2023	Combined movement in funds			Balance at 31 December 2023
		Income	Expenditure	Transfers	
	£	£	£	£	£
Denman room fund	1,582	-	-	(1,582)	-
Fixed asset fund	4,349	-	(1,265)	619	3,703
Released suspended WI fund	117	-	(259)	794	652
Denman Training fund	-	-	-	1,963	1,963
Sporting Bursary fund	-	-	-	237	237
	<u>6,048</u>	<u>-</u>	<u>(1,524)</u>	<u>2,031</u>	<u>6,555</u>

#### Fixed asset fund

This fund relates to the fixed assets of the charity. Transfers into this fund relate to additions during the year.

#### Released suspended WI fund

This fund receives the released funds once a suspended WI has passed 3 years. The money is then used for training of officers at the Federation and WI's.

#### Denman Training fund

The previously held funds in the name of Denman held by NYWFWI have been consolidated into this fund. The monies in this fund are to be distributed to be used to support education and training of individual WI members for courses provided by the National Denman Training Trust or as approved by the NYWFWI Board of Trustees.

#### Sporting Bursary fund

This fund was set up using previously donated Walking Netball funds. The monies in this fund are to be used to support sporting activities.

#### Funds closed in 2023

##### Denman room fund

This fund relates to monies for the renewal or replacement of items in the Federation room at Denman College.

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 19 Unrestricted funds - designated

(Continued)

#### Denman Funds Transfer

The Denman College building previously owned by the National Federation has been sold, and the proceeds of the sale have been used to set up the National Denman Training Trust.

As the building is no longer owned by the WI, any funds previously held for the upkeep of the building no longer serve any purpose.

The Trustees have decided to use the £1,582 held in designated funds, and the £381 held in restricted funds to set up their own Denman Consolidated Designated Fund for the purpose of supporting the training of WI members, either on National Denman Training Trust courses, or other appropriate courses as approved by the Trustees.

### 20 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	2024	2024	2024	2024
	£	£	£	£
Fund balances at 31 December 2024 are represented by:				
Tangible assets	-	2,555	-	2,555
Investments	15,000	-	-	15,000
Current assets/(liabilities)	138,728	5,650	6,175	150,553
	<u>153,728</u>	<u>8,205</u>	<u>6,175</u>	<u>168,108</u>
	<u><u>153,728</u></u>	<u><u>8,205</u></u>	<u><u>6,175</u></u>	<u><u>168,108</u></u>
	<b>Combined unrestricted funds</b>	<b>Combined designated funds</b>	<b>Combined restricted funds</b>	<b>Combined total</b>
	2023	2023	2023	2023
	£	£	£	£
Fund balances at 31 December 2023 are represented by:				
Tangible assets	-	3,703	-	3,703
Investments	15,000	-	-	15,000
Current assets/(liabilities)	130,277	2,852	11,015	144,144
	<u>145,277</u>	<u>6,555</u>	<u>11,015</u>	<u>162,847</u>
	<u><u>145,277</u></u>	<u><u>6,555</u></u>	<u><u>11,015</u></u>	<u><u>162,847</u></u>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 21 Funds received as agent

The charity is connected to its governing body, The National Federation of Women's Institutes, whose offices are situated at 104 New Kings Road, London SW6 4LY. The National Federation is responsible for creating the national policies of the Women's Institute which it implements through its 69 county federations.

There are a number of sources of money that are collected on behalf of the National Federation of Women's Institute as follows:

North Yorkshire West Federation of Women's Institute oversee all the local Women's Institutes and collect subscriptions in from them, the national element is forwarded on to the National Federation.

Each individual Women's Institute pays a contribution towards the National Federation Annual Meeting which are collected by North Yorkshire West Federation of Women's Institute as pooling of fares.

North Yorkshire West Federation of Women's Institute sells raffle tickets on behalf of the National Federation.

The amounts collected and passed on during the year were as follows:

	<b>2024</b>	<b>Combined 2023</b>
	<b>£</b>	<b>£</b>
Subscriptions (2024: collected £32,063 and passed on £32,384)	31,991	29,423
National raffle	640	566

The balance of monies held at 31 December 2024 on the National Federation of Women's Institute's behalf were as follows:

	<b>2024</b>	<b>Combined 2023</b>
	<b>£</b>	<b>£</b>
Subscriptions	72	394
Pooling of fares	4,393	5,035

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	Combined 2023 £
Within one year	6,450	6,618
Between two and five years	6,825	13,125
	<u>13,275</u>	<u>19,743</u>

The lease agreement at 31 December is still held in the unincorporated charity. The process to transfer the lease is ongoing.

#### 23 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

#### 24 Analysis of the principal components of the statement of financial activity

	NYWFWI (pre-merger) 2024 £	NYWFWI CIO (pre-merger) 2024 £	NYWFWI CIO (post-merger) 2024 £	Combined total 2024 £
Total income	-	-	109,505	109,505
Total expenditure	-	-	(104,244)	(104,244)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total income/(expenditure)	-	-	5,261	5,261
Other gains/(losses)	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	-	-	5,261	5,261
	<u>-</u>	<u>-</u>	<u>5,261</u>	<u>5,261</u>
		NYWFWI 2023 £	NYWFWI CIO 2023 £	Combined Total 2023 £
Total income		99,150	-	99,150
Total expenditure		(90,962)	-	(90,962)
		<u>8,188</u>	<u>-</u>	<u>8,188</u>
Total income/(expenditure)		8,188	-	8,188
Other gains/(losses)		-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		8,188	-	8,188
		<u>8,188</u>	<u>-</u>	<u>8,188</u>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2024*

**25 Net assets at the date of the merger**

	<b>NYWFWI</b>	<b>NYWFWI CIO</b>	<b>Combined Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Net assets	162,847	-	162,847
Represented by:			
Unrestricted funds	145,277	-	145,277
Designated funds	6,555	-	6,555
Restricted funds	11,015	-	11,015
	<hr/>	<hr/>	<hr/>
Total funds	162,847	-	162,847
	<hr/>	<hr/>	<hr/>