

# THE COUNTY FEDERATION OF WOMENS INSTITUTES, ISLE OF WIGHT

England & Wales · Charity number 228856

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1963-09-27

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

## Contact

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**Address** 42 Carisbrooke Road  
Newport  
Isle Of Wight  
PO30 1BW

**Phone** 01983 524716

**Email** [iwcfwi.office@gmail.com](mailto:iwcfwi.office@gmail.com)

**Website** [www.thewi.org.uk/become-a-member/structure-of-the-wi/england/isle-of-wight](http://www.thewi.org.uk/become-a-member/structure-of-the-wi/england/isle-of-wight)

## Activities

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**Objects:** THE OBJECTS OF THE FEDERATION ARE TO FURTHER THE PURPOSES OF THE WOMEN'S INSTITUTE ORGANISATION IN THE ISLE OF WIGHT AND ELSEWHERE."

**Activities:** Organising events and classes to enable women to develop new skills and to give them opportunities to campaign on issues that matter to them and their communities.

## Classification

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- **How:** Other Charitable Activities
- **What:** Education/training, Environment/conservation/heritage
- **Who:** Other Defined Groups

## Geography

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- **Area of benefit:** ISLE OF WIGHT
- Isle Of Wight

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£43,938	£37,796	-	-
2023-12-31	£40,325	£37,319	-	-
2022-12-31	£39,616	£40,031	-	-
2021-12-31	£24,737	£27,241	-	-
2020-12-31	£26,000	£26,000	-	-

## Trustees

Name	Role	Appointed
<b>SUSAN BISS</b>	Chair	
Angela Lindsay Rowlands		2021-11-01
Carol Jones		2018-02-13
Carys Gladdish		2023-07-12
DOROTHY ORMEROD MASKELL MBE		2013-04-24
Georgina Mary Moon		2024-06-12
Hazel Breach		2022-09-14
<b>MRS LIZ GROVES</b>		
Susan Helen Boner		2026-03-11
<b>VALERIE ANNE ANDREW</b>		

**THE COUNTY FEDERATION OF WOMENS INSTITUTES, ISLE OF WIGHT**

England & Wales - Charity number 228856

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# Accounts

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The County Federation of Women's Institutes,  
Isle of Wight

Charity Number 228856



Annual Report  
and  
Financial Statements

For the Year  
1st January 2024 to 31st December 2024

**The County Federation of Women's Institutes, Isle of Wight  
Charity Registration 228856**

**Annual Accounts Year Ended 31st December 2024**

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Charity Registration 228856

**Administrative & Legal Information for Year Ended 31st December 2024**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of the statement of Recommended Practice (SORP) Accounting for Charities (FRS 102) in preparing the annual report and financial statements of the Charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document and the Charities Act 2011.

**Registered Office** 42 Carisbrooke Road  
Newport  
Isle of Wight  
PO30 1BW

**Trustees** **Names of charity trustees who manage the charity:**  
Mrs Sue Biss Federation Chairman  
Mrs Georgina Moon Federation Secretary - From July 24  
Mrs Hazel Breach Federation Treasurer  
Mrs Dorothy Maskell, MBE  
Mrs Valerie Andrew  
Mrs Liz Groves  
Mrs Carol Jones  
Mrs Lindsay Rowlands  
Mrs Carys Gladdish  
Mrs Sandra Singleton  
Mrs Teresa Reed  
Mrs Janet Kay

**Independent Examiner** Tracie Wilson MICB, AATQB, PM Dip  
Ms Friday Accountancy Services Ltd  
Registered Office Address: Onward Business Hub  
College Close  
Sandown  
Isle Of Wight  
PO36 8EB

**Banking** Barclays Bank  
6-8 High Street  
Ringwood  
BH24 1BZ  
  
Santander  
21 Prescott Street  
London E1 8AP  
  
CCLA  
Senator House  
85 Queen Victoria Street  
London EC4V 4ET



## **TRUSTEES' ANNUAL REPORT - 1<sup>ST</sup> JANUARY 2024 TO 31<sup>ST</sup> DECEMBER 2024**

**THE COUNTY FEDERATION OF WOMEN'S INSTITUTES ISLE OF WIGHT CHARITY  
REGISTRATION: 228856**

42 Carisbrooke Road Newport  
Isle of Wight PO30 1BW

### **Names of charity trustees who manage the charity:**

Mrs Sue Biss	Federation Chairman
Mrs Georgina Moon	Federation Secretary - From July 2024
Mrs Hazel Breach	Federation Treasurer
Mrs Dorothy Maskell, MBE	
Mrs Valerie Andrew	
Mrs Liz Groves	
Mrs Carol Jones	
Mrs Lindsay Rowlands	
Mrs Carys Gladdish	
Mrs Sandra Singleton	
Mrs Teresa Reed	
Mrs Janet Kay	

### **Structure, Governance and Management:**

The charity governing document is by constitution and is governed by a trust. Trustees are appointed by the Board of Trustees and the appointment is ratified by the membership.  
The CFWIIW represents the WI movement on the Isle of Wight, it co-ordinates WI activities on the island; it promotes education and the unity of purpose for the WI movement.  
It represents 31 island Institutes with a total membership of approximately 900 women and is affiliated to the National Federation of Women's Institutes.

### **Objectives and Activities:**

The main purposes of the Women's Institute Organisation is to improve and develop conditions of life in accordance with the rules and constitution of the WI:

- 1 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, in agriculture, crafts, home economics, science, health and social welfare;
- 2 to promote sustainable development for the public benefit by educating people in the preservation, conservation and the protection of the environment and the prudent use of natural resources; and promoting sustainable means of achieving economic growth and regeneration;
- 3 to advance health for the public benefit;
- 4 to advance citizenship for the public benefit by the promotion of civic responsibility and volunteering.

**Public Benefit:**

The trustees confirm they have complied with the duty as set out in section 17 of the Charities Act 2011 and have due regard to public benefit guidance in determining the activities carried out by the Charity.

**Achievements and performance:**

We closed 2024 with 832 paid members compared to 892 paid members to 31 December 2023.

We are, sadly, struggling to rebuild our pre-covid membership numbers; our geographic and demographic position as an island with an aging population does not work favourably for us.

We do, however, remain positive and continue to promote Island WIs. During 2024 we ran three adverts across our two local newspapers and we also advertised in an island theatre programme. We designed a three-fold promotional flyer which was professionally printed and at the end of 2024 we commissioned a local company to build a website, we are planning to go live with this in Spring 2025.

It is with regret that the reinstated Lake WI (renamed The Bay WI) did not perform to our expectations and this was closed in April 2024 after only a year.

In March we hosted an afternoon tea for our institute presidents, secretaries and treasurers by way of thanking them for their hard work and time given to running their WIs. It was very well received and attended, so much so that we intend making this an annual event and 2025s afternoon tea is already being planned.

In conjunction with Edinburgh Woollen Mill we hosted a fashion show which was held in April. EMH provided all the clothing and members of the Board of Trustees together with WI members walked the 'runway'. It was a free event for the island members which was well attended and enjoyed by all.

In June 40 members and delegates attend the Annual General Meeting at The Royal Albert Hall. As ever an interesting and thought-provoking meeting.

July saw another very successful Royal Agricultural Show. As always, the WI Tea Tent was well received giving a considerable boost to our fundraising income. The free Parent and Baby tent was available again this year offering changing facilities, a microwave, nursing chair and play area.

It was so well received that a buggy park was hastily organised to prevent congestion by the entrance.

Plans to increase size of the parenting tent are being made for 2025.

The Federation Annual Meeting, on 23rd July, was held again at Northwood House. The Board of Trustees are delighted to report that every WI on the Island was represented. The morning keynote speakers were Brigadier Maurice Sheen CBE QVRM TD DL – Vice Lord Lieutenant of the Isle of Wight and Graham Biss BEM DL – High Sheriff of the Isle of Wight. They both shared the stage and gave an interesting and very often comedic talk on their respective roles representing our wonderful island.

In the afternoon Mike Christie took to the stage. Mike spoke of his career in music, being part of the classical quartet G4 and his love and passion for the community of the Isle of Wight where he now lives. Much to the enjoyment of all there he sang for us and later accompanied us all on the piano for the closing rendition of Jerusalem.

The Arts and Leisure subcommittee was resurrected and has so far proved successful with events being open to all members. This year saw a theatre trip, a visit to the garden of one of the islands beautiful manor houses, a 'bake off' and a vibrant lunch group. Writing, photography and WI Mascot competitions were held encompassing the theme 'On the Beach'. All categories, particularly The WI Mascot, were well subscribed and hotly contested. A booklet containing all the writing and shortlisted photographic entries was produced and sent to all WIs for them to enjoy.

During September training was offered to presidents, secretaries and treasurers. These were delivered by the Federation Chairman, Treasurer and Advisors and were well attended.

Finally in December the Board of Trustees decorated a Christmas Tree to display at one of the many Christmas Tree Festivals held each year on the Island. It was bedecked with handmade decorations representing each of the Island WIs.

**Financial Review:**

As our membership fell again this year we saw a marginal decrease in the subscription income despite the rise in membership fees. The WI Tea Tent at the Royal Agricultural Show, our main fundraiser, was again very successful. As last year, it was a 2-day event and without the support of our members manning the tent and baking the wonderful cakes we sell it would not be possible. Funds from WIs who suspended in 2021 and who, sadly, were not able to reform, came into Federation funds – this enabled us to support the membership with activities, events, publicity and training.

As the cost of utilities and interest rates were more stable in 2024, we were able to monitor our expenditure more closely. Savings were made on the cost of the AGM, being within easy reach of the island this year no costs were incurred on overnight accommodation.

**Assessment of Financial Risk:**

As a membership organisation the County Federation is dependent on subscription fees as its main source of income, a fall in membership numbers will result in a drop of income, however, some of this will be negated by any potential increase in membership fees. The Board of Trustees remain positive for the future and will continue the drive forward to promote the island WIs and increase membership numbers.

Income received from fundraising events, such as the Royal Agricultural Show tea tent, is not guaranteed and The Board of Trustees actively seek out new opportunities and income streams.

WI House is a grade 2 listed building and its upkeep and repairs are of concern. The fabric of the building is continually monitored and guidance is regularly sought from a Chartered Surveyor.

Currently the County Federation employs no staff – all work is carried out by volunteers and there is a risk that in future suitable volunteers will not be found to carry out the roles of secretary or bookkeeper or, indeed, to become trustees.

It is the intention of The Board of Trustees to take every measure to meet the needs of our beneficiaries now and in the future.

**Reserves:**

Reserves of £51K are currently held in a COIF account and are set aside to:

Finance any potential repairs to the property.

Meet working capital requirements.

Meet any potential payments to staff.

Protect the continuity of activities

**Declaration:**

The trustees declare they have approved the trustees' report above. Signed on behalf of the charity's trustees

Signature.....

Full name..... Susan BISS

Position..... Chairman Date..... 3/9/25

**The County Federation of Women's Institutes, Isle of Wight  
Charity Registration 228856**

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**Annual Accounts Year Ended 31st December 2024**

**Independent Examiners Report**

I report to the trustees on my examination of the accounts of The County Federation of Women's Institutes, Isle of Wight for the year ended 31st December 2024, which are set out on pages 6 to 13

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011, and considers that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply.

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

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

**Signed by the Independent Examiner:**



**Date:**

03/09/2025

Tracie Wilson MICB, AATQB, PM Dip  
Ms Friday Accountancy Services Ltd  
Registered Office Address: Onward Business Hub  
College Close  
Sandown  
PO36 8EB

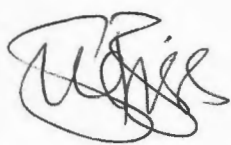
## Statement of Financial Activities

	Note	Unrestricted Funds 2024 <u>Total £</u>	Total Funds 2024 <u>Total £</u>	Last Year 2023 <u>Total £</u>
<b>Income</b>				
<b>Income from Charitable Activities</b>	3			
Subscriptions CFWIIW		11,068.57	11,068.57	11,277.40
Trustee Events		4,304.70	4,304.70	5,145.60
Sub Committee's		4,816.15	4,816.15	381.91
		<u>20,189.42</u>	<u>20,189.42</u>	<u>16,804.91</u>
<b>Income from Other Trading Activities</b>	3			
Fundraising		7,235.13	7,235.13	8,622.16
Charitable Trading Activities		1,251.00	1,251.00	707.88
		<u>8,486.13</u>	<u>8,486.13</u>	<u>9,330.04</u>
<b>Investment Income</b>				
Interest Received	3	3,682.87	3,682.87	2,226.15
		<u>3,682.87</u>	<u>3,682.87</u>	<u>2,226.15</u>
<b>Total Income</b>		<u>32,358.42</u>	<u>32,358.42</u>	<u>28,361.10</u>
<b>Agency Collections NFIW Subs</b>	3	11,579.83	11,579.83	11,964.35
		<u>11,579.83</u>	<u>11,579.83</u>	<u>11,964.35</u>
<b>Income with NFWI Subscriptions</b>		<u>43,938.25</u>	<u>43,938.25</u>	<u>40,325.45</u>
<b>Expenditures</b>				
<b>Costs of Raising Funds</b>	4			
Fundraising and Appeals		1,875.20	1,875.20	1,991.74
Trading Materials		1,049.60	1,049.60	-
<b>Charitable Activities</b>	4			
Trustee Events		4,353.14	4,353.14	7,438.54
Sub- Committee's		2,497.09	2,497.09	-
<b>Affiliation Fees</b>	4	150.00	150.00	186.00
<b>Support Costs</b>	4	16,265.85	16,265.85	15,654.54
		<u>26,190.88</u>	<u>26,190.88</u>	<u>25,270.82</u>
<b>Agency Collections Paid</b>	4	11,605.47	11,605.47	12,048.62
		<u>11,605.47</u>	<u>11,605.47</u>	<u>12,048.62</u>
<b>Expenditures with NFWI Subscriptions</b>		<u>37,796.35</u>	<u>37,796.35</u>	<u>37,319.44</u>
<b>Net of Income/Expenditure (before revaluations)</b>	5	<u>6,141.90</u>	<u>6,141.90</u>	<u>3,006.01</u>
<b>Net Movement of Funds for the year</b>		<u>6,141.90</u>	<u>6,141.90</u>	<u>3,006.01</u>
<b>Total Funds b/fwd 1st January 2024</b>		<u>304,670.34</u>	<u>304,670.34</u>	<u>301,664.33</u>
Prior Year Gains / (losses) on revaluations of fixed assets		-	-	-
<b>Total Funds c/fwd 31st December 2023</b>		<u>310,812.24</u>	<u>310,812.24</u>	<u>304,670.34</u>

1st January 2024 to 31st December 2024

**STATEMENT OF ASSETS AND LIABILITIES**

	Notes	Year Ended 31st December 2024		Year Ended 31st December 2023	
		£	£	£	£
<b>Fixed Assets</b>					
	8				
Tangible Asset as A/R			194,487.69		195,208.20
Revaluation reserve			51,735.00		51,735.00
			<u>246,222.69</u>		<u>246,943.20</u>
<b>Current Assets</b>					
Cash at Bank and In hand	11	156,932.73		62,783.11	
Stock		516.00		144.00	
Debtors	9	133.00		120.81	
Prepayments	9	845.33		725.33	
		<u>158,427.06</u>		<u>63,773.25</u>	
<b>Less Current Liabilities</b>					
Accruals	10	-289.58		-181.84	
		<u>-375.00</u>		<u>-375.00</u>	
		<u>-664.58</u>		<u>-556.84</u>	
<b>Net Current Assets</b>			<u>157,762.48</u>		<u>63,216.41</u>
<b>Less long Term Creditors</b>			<u>-93,172.93</u>	<u>-5,489.27</u>	
<b>Net Assets</b>			<u><u>310,812.24</u></u>		<u><u>304,670.34</u></u>
<b>Accumulated Charity Funds</b>					
Unrestricted Funds B/F			252,935.34		249,929.33
Surplus/Deficit in period			6,141.90		3,006.01
Revaluation reserve			51,735.00		51,735.00
<b>Total Funds C/F</b>			<u><u>310,812.24</u></u>		<u><u>304,670.34</u></u>

Signed: 

Susan BISS  
3/9/25  
Chairman

**Financial Statements Year Ending 31st December 2024 - Notes to the Accounts**

**1.1 Basis of Accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value, unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the second edition of the 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) (2019).

**Accounting Policies**

**2.2 Income**

Recognition of Income, this is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Grants and Donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

**Tax Reclaimed (Gift Aid)**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Support Costs**

The charity has incurred expenditure on support costs.

The value of any voluntary help received is not included in the accounts but is described in the trustees' Annual Report and Social Impact Calculation.

**2.3 Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Notes to the Accounts for the Year Ended 31st December 2024 - Continued**

**Governance and Support Costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

**Tangible Fixed Assets**

These are capitalised if they can be used for more than one year, and cost at least £50. They are valued at cost or valuation. The value of Cups and Trophies was written down in full in 2021.

The method of depreciation is writing the net book value at 31.12.18 off over 5 years (20%SL). Any additions in the year will be depreciated at 20% SL.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Stock**

Stock has been valued at the lower of cost and net realisable value. Any obsolete stock has been written off

Notes to the Accounts for the Year Ended 31st December 2024 - Continued

Note 3 - Analysis of Income

Analysis of Income	2024	2023
	£	£
<b>Charitable Activities</b>		
Subscriptions	£9,754.57	9,855.90
Insurance	£1,314.00	1,421.50
	<u>£11,068.57</u>	<u>11,277.40</u>
AGM	£3,353.00	4,012.50
ACM	£873.70	681.10
Denman Dip	£78.00	-
	<u>4,304.70</u>	<u>4,693.60</u>
Craft, Arts & Leisure	£981.19	12.07
Catering	£24.64	221.36
Membership	£3,810.32	148.48
Donation	-	2,000.00
Rate Refund	-	200.88
	<u>4,816.15</u>	<u>2,582.79</u>
<b>Other Trading Activities</b>		
Fundraising		
Commission on WI Raffle	£134.79	152.69
Agricultural Show	£5,520.35	4,872.17
Go Electric Event	-	677.30
150 Club	£1,310.00	920.00
Room Hire	£269.99	170.00
	<u>7,235.13</u>	<u>6,792.16</u>
<b>Trading Activities</b>		
Stationery & Diary Sales	107.00	153.00
Federation News	930.00	452.00
IWCFWI Sales	214.00	184.00
	<u>1,251.00</u>	<u>789.00</u>
Interest Receivable	<u>£3,682.87</u>	<u>2,226.15</u>
<b>Income</b>	<u><b>32,358.42</b></u>	<u><b>28,361.10</b></u>
<b>Subscriptions collected on behalf of NFWI (Agency Collections)</b>	<u><b>£11,579.83</b></u>	<u><b>11,964.35</b></u>
<b>Total Income</b>	<u><u><b>43,938.25</b></u></u>	<u><u><b>40,325.45</b></u></u>

**Note 4 - Analysis of Expenditure**

Analysis of Expenditure	2024 £	2023 £
<b>Expenditure on raising funds:</b>		
Agricultural Show	£1,255.20	£1,314.04
150 Club	£620.00	£520.00
Go Electric Event	-	£157.70
	<u>£1,875.20</u>	<u>£1,991.74</u>
<b>Expenditure on Charitable Activities</b>		
Federation News	£731.00	£443.43
WIE Stationery & Diaries	£230.40	£132.30
IWCFWI Cost of Sales	£88.20	-
	<u>£1,049.60</u>	<u>£575.73</u>
AGM	£2,569.40	£4,006.60
ACM	£1,298.54	£821.07
Federation Events	£385.20	£180.00
Denman Diploma	£100.00	-
	<u>£4,353.14</u>	<u>£5,007.67</u>
Craft	£816.61	£13.95
Catering	£262.24	£345.03
Membership	£1,298.20	£1,231.23
Centenary	-	£44.40
Archivists	£120.04	-
	<u>£2,497.09</u>	<u>£1,634.61</u>
<b>Affiliation Fees</b>		
Subscriptions & Affiliation fees	£150.00	£186.00
<b>Other Support</b>		
Rates & Water Rates	£1,505.82	£1,562.47
Heat & Light	£2,432.07	£2,343.50
Insurance	£3,588.37	£3,539.51
Travel Expenses	£2,963.14	£2,790.54
Telephone & Internet	£645.58	£530.48
Equipment Rental, Repairs & Maintenance	£854.73	£916.52
House Repairs & Maintenance	£761.61	£427.03
House Cleaning & General	£1,234.13	£1,110.01
Computers & Software	£281.19	£288.78
Office Stationery	£329.50	£209.74
Professional Fees	£533.10	£375.00
Training	£69.40	£20.00
Bank Charges/Sum-up	£32.73	£32.54
Postage	£15.65	£10.79
Depreciation	£1,390.83	£1,457.41
Stock Adjustment	-£372.00	£260.75
	<u>£16,265.85</u>	<u>£15,875.07</u>
<b>Expenditures</b>	<u>£26,190.88</u>	<u>£25,270.82</u>
<b>Subscriptions paid on behalf of NFWI (Agency)</b>	<u>£11,605.47</u>	<u>£12,048.62</u>
<b>Total Expenditure</b>	<u>£37,796.35</u>	<u>£37,319.44</u>
<b>Note 5 - Net Income / (Expenditure)</b>	<u>£6,141.90</u>	<u>£3,006.01</u>
This is stated after charging: Depreciation of tangible fixed assets, owned by the charity	£1,390.83	£1,457.41

**The County Federation of Women's Institutes, Isle of Wight**  
**Notes to the Accounts for the Year Ended 31st December 2024 - Continued**

Page 12

**Note 6 - Support Staff Costs**

	<b>2024</b>	2023
	<b>£</b>	£
Total Staff Costs	<u>Nil</u>	<u>Nil</u>

the Isle of Wight Federation of Women's Institutes does not have any employees

**Note 7 - Trustee Remuneration**

Trustee remuneration and benefits

During the year, no Trustees received any remuneration (2024 - £ Nil).

During the year, no Trustees received any benefits in kind (2024 - £ Nil).

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

**Trustees' expenses**

Ten Trustees have been reimbursed for out of pocket expenses incurred.

	<b>2024</b>	2023
	<b>£</b>	£
Type of Expenses Reimbursed		
Travel	<u>2,963.14</u>	<u>2,790.54</u>

	<b>Freehold Land &amp; Buildings</b>	<b>Fixtures &amp; Fittings, Equipment</b>	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
<b>Cost or valuation</b>	£	£	£	£
As at 1st January 2023	245,000.00	15,914.02	260,914.02	260,344.23
Additions	-	670.32	670.32	569.79
Disposals	-	-	-	-
Revaluation	-	-	-	-
As at 31st December 2023	<u>245,000.00</u>	<u>16,584.34</u>	<u>261,584.34</u>	<u>260,914.02</u>
<b>Depreciation</b>				
As at 1st January 2023	-	13,970.82	13,970.82	12,513.41
Charge for the year	-	1,390.83	1,390.83	1,457.41
Disposals	-	-	-	-
As at 31st December 2023	<u>-</u>	<u>15,361.65</u>	<u>15,361.65</u>	<u>13,970.82</u>
<b>Net Book Value</b>				
As at 31st December 2024	<u>245,000.00</u>	<u>1,222.69</u>	<u>246,222.69</u>	<u>246,943.20</u>
As at 31st December 2023	245,000.00	1,943.20	246,943.20	247,829.00

## Notes to the Accounts for the Year Ended 31st December 2024 - Continued

**Note 9 - Debtors and Prepayments**

Analysis of debtors	<b>2024</b>	<b>2023</b>
	£	£
Trade Debtors	133.00	120.81
Prepayments	845.33	725.33
	<u>978.33</u>	<u>846.14</u>

**Note 10 - Creditors and Accruals**

Amounts falling due within one year

Analysis of creditors	<b>2024</b>	<b>2023</b>
	£	£
Trade creditors	289.58	181.84
Accruals - Independent exam	375.00	375.00
Other Creditors	-	-
Other Accruals and Deferred income	-	-
	<u>664.58</u>	<u>556.84</u>

Amounts falling due over one year

Other Creditors	<u>93,172.93</u>	<u>5,489.27</u>
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**Note 11 - Cash at bank and in hand**

	<b>2024</b>	<b>2023</b>
	£	£
Cash at bank and on hand	<u>156,932.73</u>	<u>62,783.11</u>

**THE COUNTY FEDERATION OF WOMENS INSTITUTES, ISLE OF WIGHT**

England & Wales - Charity number 228856

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# Accounts

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The County Federation of Women's Institutes,  
Isle of Wight

Charity Number 228856



Annual Report  
and  
Financial Statements

For the Year  
1st January 2023 to 31st December 2023

# **The County Federation of Women's Institutes, Isle of Wight Charity Registration 228856**

## **Annual Accounts Year Ended 31st December 2023**

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## **TRUSTEES' ANNUAL REPORT - 1<sup>ST</sup> JANUARY 2023 TO 31<sup>ST</sup> DECEMBER 2023**

### **THE COUNTY FEDERATION OF WOMEN'S INSTITUTES ISLE OF WIGHT CHARITY**

**REGISTRATION: 228856**

42 Carisbrooke Road Newport  
Isle of Wight PO30 1BW

#### **Names of charity trustees who manage the charity:**

Mrs Sue Biss Federation Chairman  
Mrs Angela McCallum Federation Secretary - Jan- Nov 23  
Mrs Hazel Breach Federation Treasurer  
Mrs Dorothy Maskell, MBE  
Mrs Valerie Andrew  
Mrs Liz Groves  
Mrs Carol Jones  
Mrs Lindsay Rowlands  
Mrs Carys Gladdish  
Mrs Sandra Singleton

#### **Structure, Governance and Management:**

The charity governing document is by constitution and is governed by a trust. Trustees are appointed by the Board of Trustees and the appointment is ratified by the membership.

The CFWIIW represents the WI movement on the Isle of Wight, it co-ordinates WI activities on the island; it promotes education and the unity of purpose for the WI movement.

It represents 31 island Institutes with a total membership of approximately 900 women and is affiliated to the National Federation of Women's Institutes.

#### **Objectives and Activities:**

The main purposes of the Women's Institute Organisation is to improve and develop conditions of life in accordance with the rules and constitution of the WI:

- 1 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, in agriculture, crafts, home economics, science, health and social welfare;
- 2 to promote sustainable development for the public benefit by educating people in the preservation, conservation and the 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;
- 3 to advance citizenship for the public benefit by the promotion of civic responsibility and volunteering.

#### **Public Benefit:**

The trustees confirm they have complied with the duty as set out in section 17 of the Charities Act 2011 and have due regard to public benefit guidance in determining the activities carried out by the Charity.

We closed the year with 892 members, which is marginally down on last year’s figures. Regrettably, we did not achieve the growth we hoped for. However, the plans to reinstate the former Lake WI were successful and it was re-opened in April 23 with a new name – The Bay.

The Royal Agricultural Show, our main fundraiser held on the weekend of 7<sup>th</sup>-8<sup>th</sup> July, was again a 2-day event. The WI Tea Tent was well received as usual and for the first time we had a free Parent and Baby tent offering changing facilities, a microwave, nursing chair and play area. Whilst it did not generate income it was extremely well received and helped raise the profile of the island’s WIs.

The Federation Annual Meeting, on 25<sup>th</sup> the July, was held again at Northwood House. The keynote speakers were Bob Sealy, Member of Parliament for the Isle of Wight, and Donna Jones, Police and Crime Commissioner for Hampshire and the Isle of Wight. Both speakers talked about the future of our island, including such topics as ferries, funding and felons; both encouraged questions and debate from our members. The meeting was well attended and the engagement from our members, in all aspects of the day, was excellent.

We were invited to provide the refreshments at Go Electric – an event promoting all things ecofriendly and green; a much more low-key event than the County Show. The weather was atrocious but despite this – or possibly because of this – we had a very successful day and the organisers have already intimated they would like us to do it again in 2024.

Each year the Board of Trustees provide refreshments at the annual High Sheriff’s Remembrance Service in November. This is something we do, free of charge, for our community and we do not consider it to be a fundraising event. We do, however, benefit from kind and generous donations which go some way to cover our costs.

Our last planned event of 2023 was to be a Christmas Fair, where individual WIs were invited to rent a sales table, this was to be on 18<sup>th</sup> November and run in conjunction with the island’s county town Christmas events. Regrettably, due to heavy rainfall and serious flooding across the island this was cancelled.

**Financial Review:**


Whilst we did not see the wished for increase in membership the income from subscriptions increased slightly – thanks to the rise in subscription fees. The WI Tea Tent at the Royal Agricultural Show, our main fundraiser, was again very successful. As last year, it was a 2-day event and without the support of our members manning the tent and baking the wonderful cakes we sell it would not be possible. Go Electric also provided a boost to our income.

The fuel crisis had a massive impact on our expenditure and the cost of our electricity charges more than doubled. That said we made savings on BOT and office travel expenses; we also benefitted from the increase in bank interest ending the year with a healthy surplus.

The Board of Trustees remain positive for the future and are confident that membership numbers will rise.

**Declaration:**

The trustees declare they have approved the trustees’ report above. Signed on behalf of the charity’s trustees

Signature.....  
Full name.....Sue Bies  
Position .....Chairman Date.....13.8.24

# The County Federation of Women's Institutes, Isle of Wight

## Charity Registration 228856

Page 4

### Annual Accounts Year Ended 31st December 2023

#### Independent Examiners Report

I report to the trustees on my examination of the accounts of The County Federation of Women's Institutes, Isle of Wight for the year ended 31st December 2023, which are set out on pages 5 to 12

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011, and considers that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply.

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

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

**Signed by the Independent Examiner:**



**Date: 13/08/2024**

Tracie Wilson MICB, AATQB, PM Dip  
Ms Friday Accountancy Services Ltd  
Registered Office Address: Onward Business Hub  
College Close  
Sandown  
Isle Of Wight  
PO36 8EB

## Statement of Financial Activities

<u>Income</u>	Note	Unrestricted Funds 2023 <u>Total £</u>	Total Funds 2023 <u>Total £</u>	Last Year 2022 <u>Total £</u>
<b>Income from Charitable Activities</b>	3			
Affiliation Fees		11,277.40	11,277.40	20,006
Trustee Events		5,145.60	5,145.60	8,102
Sub Committee's		381.91	381.91	1,428
		<u>16,804.91</u>	<u>16,804.91</u>	<u>29,536</u>
<b>Income from Other Trading Activities</b>	3			
Fundraising		8,622.16	8,622.16	9,394
Charitable Trading Activities		707.88	707.88	135
		<u>9,330.04</u>	<u>9,330.04</u>	<u>9,529</u>
<b>Investment Income</b>	3	2,226.15	2,226.15	551
<b>Income</b>		<u>28,361.10</u>	<u>28,361.10</u>	<u>39,616</u>
<b>Agency Collections NFIW Subs</b>	3	11,964.35	11,964.35	2022 Included in Affiliation Fees
<b>Total Income</b>		<u>40,325.45</u>	<u>40,325.45</u>	<u>39,616</u>
<b>Expenditures</b>	4			
<b>Costs of Raising Funds</b>				
Fundraising and Appeals		1,991.74	1,991.74	2,409
Trading Materials		-	-	127
<b>Charitable Activities</b>	4			
Trustee Events		7,438.54	7,438.54	10,618
Sub- Committee's		-	-	2,905
<b>Affiliation Fees</b>	4	186.00	186.00	11,972
<b>Support Costs</b>		15,654.54	15,654.54	12,000
Expenditures		<u>25,270.82</u>	<u>25,270.82</u>	<u>40,031</u>
<b>Agency Collections Paid</b>	4	12,048.62	12,048.62	2022 Included in Affiliation Fees
<b>Total Expenditures</b>		<u>37,319.44</u>	<u>37,319.44</u>	<u>40,031</u>
<b>Net of Income/Expenditure (before revaluations)</b>	5	<u>3,006.01</u>	<u>3,006.01</u>	<u>-415</u>
<b>Net Movement of Funds for the year</b>		<u>3,006.01</u>	<u>3,006.01</u>	<u>-415</u>
<b>Total Funds b/fwd 1st January 2023</b>		<u>301,664.33</u>	<u>301,664.33</u>	<u>249,929.33</u>
Prior Year Gains / (losses) on revaluations of fixed assets		-	-	51,735
<b>Total Funds c/fwd 31st December 2023</b>		<u>304,670.34</u>	<u>304,670.34</u>	<u>301,664.33</u>



Chairman. JBe Treasurer

13.8.24

1st January 2023 to 31st December 2023

## STATEMENT OF ASSETS AND LIABILITIES

	Notes	Year Ended 31st December 2023		Year Ended 31st December 2022	
		£	£	£	£
<b>Fixed Assets</b>	8				
Tangible Asset as A/R			195,208.20		247,829
Revaluation reserve			51,735.00		
			<u>246,943.20</u>		<u>247,829</u>
<b>Current Assets</b>					
Cash at Bank and In hand	11	62,783.11		146,084	
Stock		144.00		405	
Debtors	9	120.81		883	
Prepayments	9	<u>725.33</u>		<u>1,395</u>	
		<b>63,773.25</b>		<b>148,767</b>	
<b>Less Current Liabilities</b>	10	-181.84		-91,210	
Accruals		<u>-375.00</u>		<u>-91,210</u>	
		<b>-556.84</b>			
<b>Net Current Assets</b>			<u>63,216.41</u>		<u>57,557</u>
<b>Less long Term Creditors</b>		<b>-5,489.27</b>		<b>-3,725</b>	
Rounding difference error 2022					<u>3</u>
<b>Net Assets</b>			<u><b>304,670.34</b></u>		<u><b>301,664</b></u>
<b>Charity Funds</b>					
Unrestricted Funds			252,935.34		249,929
Revaluation reserve			<u>51,735.00</u>		<u>51,735</u>
			<u><b>304,670.34</b></u>		<u><b>301,664</b></u>

**Financial Statements Year Ending 31st December 2023 - Notes to the Accounts**

**1.1 Basis of Accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value, unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the second edition of the 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) (2019).

**Accounting Policies**

**2.2 Income**

Recognition of Income, this is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Grants and Donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

**Tax Reclaimed (Gift Aid)**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Support Costs**

The charity has incurred expenditure on support costs.

The value of any voluntary help received is not included in the accounts but is described in the trustees' Annual Report and Social Impact Calculation.

**2.3 Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. ·

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

**Tangible Fixed Assets**

These are capitalised if they can be used for more than one year, and cost at least £50. They are valued at cost or valuation. The value of Cups and Trophies was written down in full in 2021.

The method of depreciation is writing the net book value at 31.12.18 off over 5 years (20%SL). Any additions in the year will be depreciated at 20% SL.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Stock**

Stock has been valued at the lower of cost and net realisable value. Any obsolete stock has been written off

Notes to the Accounts for the Year Ended 31st December 2023 - Continued

Note 3 - Analysis of Income

Analysis of Income	2023	2022
	£	£
<b>Subscriptions collected on behalf of NFWI</b> (Agency Collections)	<u>11,964.35</u>	<u>11,279</u>
 <b>Charitable Activities</b>		
Subscriptions	9,855.90	9,207
Insurance	1,421.50	1,340
Federation News	452.00	1,091
AGM	4,012.50	5,147
ACM	681.10	404
Room Hire	170.00	120
IWCFWI Sales	184.00	99
Craft	12.07	86
Catering	221.36	382
Membership	148.48	381
Christmas Fair	-	184
Donation	2,000.00	-
Rate Refund	200.88	-
<b>Total</b>	<u><b>19,359.79</b></u>	<u><b>18,441</b></u>
 <b>Other Trading Activities</b>		
Fundraising		
Centenary	-	2,392
Commission on WI Raffle	152.69	81
Agricultural Show	4,872.17	5,238
Go Electric Event	677.30	486
Jewellery Sales	-	53
150 Club	920.00	960
 <b>Trading Activities</b>		
Stationery & Diary Sales	153.00	135
<b>Total</b>	<u><b>6,775.16</b></u>	<u><b>9,345</b></u>
Interest Receivable	2,226.15	551
<b>Total Income</b>	<u><u><b>40,325.45</b></u></u>	<u><u><b>39,616</b></u></u>

## Notes to the Accounts for the Year Ended 31st December 2023 - Continued

## Note 4 - Analysis of Expenditure

Analysis of Expenditure	2023	2022
	£	£
<b>Subscriptions paid on behalf of NFWI (Agency)</b>	<b><u>12,048.62</u></b>	<b><u>11,972</u></b>
<b>Expenditure on raising funds:</b>		
Agricultural Show	1,314.04	1,720
150 Club	520.00	570
Go Electric Event	157.70	119
	<b><u>1,991.74</u></b>	<b><u>2,409</u></b>
<b>Expenditure on Charitable Activities</b>		
<b>IWCFWI Trustee Events</b>		
Federation News	443.43	1,422
WIE Stationery & Diaries	132.30	127
Office Stationery	209.74	132
Postage	10.79	251
AGM	4,006.60	7,382
ACM	821.07	1,282
Christmas Fair	-	148
Federation Events	180.00	-
<b>Sub- Committees</b>		
Craft	13.95	22
Catering	345.03	21
Membership	1,231.23	1,208
Public Affairs	0.00	48
Centenary	44.40	1,592
Publicity	-	-
Archivists	-	15
	<b><u>7,438.54</u></b>	<b><u>13,650</u></b>
<b>Affiliation Fees</b>		
Subscriptions & Affiliation fees	<b><u>186.00</u></b>	<b><u>-</u></b>
<b>Other Support</b>		
Rates & Water Rates	1,562.47	351
Heat & Light	2,343.50	928
Insurance	3,539.51	2,005
Travel Expenses	2,790.54	3,742
Telephone & Internet	530.48	534
Equipment Rental, Repairs & Maintenance	916.52	1,063
House Repairs & Maintenance	427.03	234
House Cleaning & General	1,110.01	950
Computers & Software	288.78	318
Professional Fees	375.00	375
Training	20.00	236
Bank Charges/SumUP	32.54	-
Depreciation	1,457.41	1,264
Stock	260.75	-
	<b><u>15,654.54</u></b>	<b><u>12,000</u></b>
<b>Total Expenditure</b>	<b><u>37,319.44</u></b>	<b>40,031</b>
<b>Note 5 - Net Income / (Expenditure)</b>	<b><u>3,006.01</u></b>	<b><u>415</u></b>
This is stated after charging:		
Depreciation of tangible fixed assets, owned by the charity	1,457.41	1,264

**The County Federation of Women's Institutes, Isle of Wight**  
**Notes to the Accounts for the Year Ended 31st December 2023 - Continued**

**Note 6 - Support Staff Costs**

	2023	2022
	£	£
Total Staff Costs	<u>Nil</u>	<u>Nil</u>

the Isle of Wight Federation of Women's Institutes does not have any employees

**Note 7 - Trustee Remuneration**

Trustee remuneration and benefits

During the year, no Trustees received any remuneration (2023 - £ Nil).

During the year, no Trustees received any benefits in kind (2023 - £ Nil).

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

**Trustees' expenses**

Ten Trustees have been reimbursed for out of pocket expenses incurred.

	2023	2022
	£	£
Type of Expenses Reimbursed		
Travel	<u>2,790.54</u>	<u>3,742.00</u>

**Note 8 - Tangible Fixed Assets**

	Freehold Land & Buildings	Fixtures & Fittings, Equipment	Total Funds 2023	Total Funds 2022
Cost or valuation	£	£	£	£
As at 1st January 2023	245,000.00	15,344.23	260,344.23	259,921
Additions	-	569.79	569.79	1,618
Disposals	-	-	-	-
Revaluation	-	-	-	-
As at 31st December 2023	<u>245,000.00</u>	<u>15,914.02</u>	<u>260,914.02</u>	<u>261,539</u>
<b>Depreciation</b>				
As at 1st January 2023	-	12,513.41	12,513.41	13,710
Charge for the year	-	1,457.41	1,457.41	-
Disposals	-	-	-	-
As at 31st December 2023	<u>-</u>	<u>13,970.82</u>	<u>13,970.82</u>	<u>13,710</u>
<b>Net Book Value</b>				
As at 31st December 2023	<u>245,000.00</u>	<u>1,943.20</u>	<u>246,943.20</u>	<u>247,829</u>
As at 31st December 2022	245,000.00	2,829.00	247,829.00	247,475

**The County Federation of Women's Institutes, Isle of Wight**  
**Notes to the Accounts for the Year Ended 31st December 2023 - Continued**

**Note 9 - Debtors and Prepayments**

	<b>2023</b>	2022
	£	£
Analysis of debtors		
Trade Debtors	120.81	883
Prepayments	725.33	1,395
	<u>846.14</u>	<u>2,278</u>

**Note 10 - Creditors and Accruals**

Amounts falling due within one year

	<b>2023</b>	2022
	£	£
Analysis of creditors		
Trade creditors	181.84	743
Accruals - Independent exam*	375.00	375
Other Creditors	-	90,052
Other Accruals and Deferred income	-	40
	<u>556.84</u>	<u>91,210</u>

Amounts falling due over one year

Other Creditors	<u>5,489.27</u>	<u>3,725</u>
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**Note 11 - Cash at bank and in hand**

	<b>2023</b>	2022
	£	£
Cash at bank and on hand*	<u>62,783.11</u>	<u>146,084</u>

\*CCLA account Interest due of £420.45 for last quarter to December 2023, reconciled February 2024.

**THE COUNTY FEDERATION OF WOMENS INSTITUTES, ISLE OF WIGHT**

England & Wales - Charity number 228856

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# Accounts

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Isle of Wight Federation of Women's  
Institutes

Annual Report

Year Ended December 2022

The Board of Trustees of the Isle of Wight County Federation of Women's Institutes (The Federation) is responsible for running the Isle of Wight Federation made of 31 Institutes and a membership of 958 (as of April 2023) together with the maintenance of the freehold building, No 42, Carisbrooke Road, Newport.

The Federation is a charity registered with the Charity Commission under Registration No 228856 and maintains current and business deposit accounts with Barclays Bank plc, a business current account and savings account with Santander and a deposit account with COIF. The Federation's independent examiner is Jane Samuel, MAAT, Director, Wordsfinance Ltd. The reserves of the Federation are deemed sufficient to support one financial year and do not warrant any special policy.

The Federation is run by a Board of Trustees of 8 voted members and are:

Chairman	Sue Biss
Federation Secretary and Vice Chairman	Angela McCallum
Federation Treasurer and Vice Chairman	Janet Kay
Committee Members	Jan Alexander (until...)
	Valerie Andrew
	Liz Groves
	Carol Jones
	Dorothy Maskell MBE
Co-opted Members of the Board	Christine Behan (from January 2022)
	Antonia Hudson (from June 2021)
	Lindsay Rowlands (from October 2021)
Sub Committee Chairs	
Arts & Leisure	Carys Gladdish
Membership Support	Sylvia Williams
Public Affairs	Sue Williams
Archivists	Joan Kirby and Carol Jones
Fed News Editor	Georgina Moon
Advisers	Sylvia Williams, Peri Ryan, Lesley Wilcox

## A YEAR IN REVIEW

### JANUARY

Janet Kay and Angela McCallum agreed to share the role of vice chairman. Christine Behan joined the Board, initially as an observer in January and thereafter agreed to be co-opted onto The Board.

We began the year with a Zzoom meeting with Trustees of Prince Edward Island, Canada WI. Prince Edward Island is one of the thirteen provinces and territories of Canada. It is the smallest Province in terms of land area and population, but the most densely populated. The ir WI was established in 1911 and has over 70 branches, and slightly over 1000 members. It is hoped that our relationship will continue.

As part of our Centenary celebration, Federation arranged to plant 100 trees under The Queen's Green Canopy (QGC) scheme which was an initiative that began in May 2021 in the United Kingdom in honor of the Platinum Jubilee of Queen Elizabeth II in 2022. To increase and protect the native tree cover, people were urged to create this 'special gift' for the Queen, to mark her 70 years on the throne. The tree planting was at the County Showground and was well attended and a great success, despite the extremely wet ground.

Lucy Benton ran an IT drop in morning at WI House. All sessions were full and due to its success, we are hoping to repeat again.

## FEBRUARY

A survey of the membership was completed asking for feedback on Fed News and a number of changes/trials will take place in the future.

First WI Advisers drop-in session.

## MARCH

The results were in for this year's Resolutions withand the most popular being "Women and Girls with ASD &ADHD under-identified, under-diagnosed, misdiagnosed, under-supported".

Alan Titchmarsh MBE, Gardener, broadcaster, TV presenter, poet and novelist, was invited by the Federation to planted a Centenary Tree at Victoria Recreation Ground, Newport. The event was well supported, and we enjoyed tea and cake in the Cricket Pavilion afterwards. A commemorative plaque was planned.

## APRIL

The Centenary Committee organized a Bluebell Walk on Mottistone Downs where 48 members took part.

## MAY

Angela McCallum and Janet Kay helped out at Education Day at The Showground, in advance of the County Show, where they met The Duke and Duchess of Wessex.

Another walk from Newport to Island Harbour in May with 47 members taking part.

## JUNE

The exterior of WI House was decorated in celebration of the Queen's Jubilee Weekend. Members were invited to make decorations in red, white and blue. ~~There was a poor~~ response from members was a little low, and it was thought that they ~~might~~ be decorating their own towns/villages. However, the decorations made were lovely and thank you to those who helped.

A delegation set off in early June to the NFWI Annual Meeting which was held at the M&S Bank Arena, Liverpool. We stayed for two nights, and everyone enjoyed themselves. At the Annual Meeting we enjoyed some very good speakers, particularly those talking about the Resolution. We also enjoyed an entertaining talk from Lady Usher of the Black Rod, Sarah Clarke OBE, the first lady to take this position in UK Parliament.

Federation yet again took part in the County Show, the first year in recent timestime it was a two-day event. We hosted the Queen's Colour Squadron which is the unit of the Royal Air Force charged with the safe-keeping of the Queen's Colour for the Royal Air Force in the United Kingdom. We provided their breakfast and lunches during the weekend. Members volunteered in the tea tent and provided lots of cake, a- Although we did run out of cake by lunchtime on day two.

Another walk was organized by the Centenary Committee from Brighstone village to the Isle of White Pearl.

## JULY

As part of the Centenary Celebrations, we planned a beach party at Appley, which was just a time and place to meet other members. This wasn't as popular as we had hoped ~~badly supported~~.

### Northwood WI suspended.

Centenary Walk - Freshwater to Yarmouth.

The Federation Annual Meeting was held at Northwood House in July, and we were delighted to host Ann Jones, National Federation Chair and Graham Biss, Managing Director of the Isle of Wight National Enterprise. - Christine Behan, Antonia Hudson and Lindsay Rowlands, formerly co-opted members of the Board, were formally voted in. We finally got to cut the centenary cake and enjoyed some celebratory bubbles.

We took part in thea Go Electric event which took place at the Isle of Wight College. The event was organized by- Wight Community Energy showcasing electric transport in all its forms. The event attracted almost 950 visitors. A small number of us sold tea and cakes and also sandwiches made to order as a meal deal. The day was successful, and we would definitely consider doing it again, should we be invited.

## SEPTEMBER

The last of the Centenary Walks took place at Quarr Abbey, this time a flat walk allowing all to take part. ~~These walks were meticulously planned to appeal to all members. Our thanks to those who organized them.~~

After a number of changes, due to Covid restrictions, we finally got to enjoy a day out at Havenstreet Steam Railway - the pinnacle event of our year of Centenary celebrations. Many members dressed in period costume. We also drew the Centenary Grand Raffle. Aside from the train ride, members had access to the Haven Falconry Bird of Prey Centre and a Cheese and Cider Festival.

We hosted a delegation of ladies from Ricall WI, North Yorkshire who were visiting the island for a holiday. Although the weather was not on their side, they enjoyed their stay and the hospitality shown to them by The Shoreside Group.

The Advisers held two drop-in sessions at WI House, ~~where only 7 members turned up.~~

Antonia Hudson resigned from the Board of Trustees.

~~Following the disappointment of the collapse of the Federation website, Lucy Benton agreed to help Angela McCallum start again once the ownership of the domain name other legalities are sorted out. We started working with Lucy Benton on the creation of a new Federation website following the loss of the previous website.~~

## OCTOBER

IFE Wash up meeting.

A zoom meeting took place with our counterparts in Canada. One of their trustees gave a talk on the Associated Country Women of the World (ACWW).

## NOVEMBER

We again took part in the Service of Remembrance held at Carisbrooke Castle providing refreshments following the service.

Lucy Benton ran a Christmas Wreath Workshop, although ~~not fully subscribed only 3 members came,~~ those attending made lovely ~~were pleased with their~~ wreaths.

We held a Christmas Fair at The Parish Centre in Newport which coincided with the Day of Christmas held in Newport. ~~All tables~~ We sold out of tables and it was a very busy day. ~~Not all WIs did well but most did and WIs were able to raise funds and interact with the public.~~

## DECEMBER

Instead of a Board meeting, we came together to enjoy a Christmas meal.

During the year the 3 officers of the Federation attended NFWI online conferences and get-togethers.

Angela McCallum

Federation Secretary and Vice Chairman

July 2023

**Isle of Wight Federation of Women's Institutes**

**Charity Number 228856**

**Annual Report and  
Financial Statements**

**For the Year Ended  
31st December 2022**

**theWFI**  
**INSPIRING WOMEN**

# **Isle of Wight Federation of Women's Institutes**

## **Annual Accounts for the year ended 31st December 2022**

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## TRUSTEES' ANNUAL REPORT - 1<sup>ST</sup> JANUARY 2022 TO 31<sup>ST</sup> DECEMBER 2022

### THE COUNTY FEDERATION OF WOMEN'S INSTITUTES ISLE OF WIGHT

CHARITY REGISTRATION: 228856

42 Carisbrooke Road

Newport

Isle of Wight PO30 1BW

#### Names of charity trustees who manage the charity:

Mrs Sue Biss	Federation Chairman
Mrs Angela McCallum	Federation Secretary
Mrs Hazel Breach	Federation Treasurer – Co-opted to BOT Sept 22
Mrs Janet Kay	Federation Treasurer – Jan – Aug 22
Mrs Dorothy Maskell, MBE	
Mrs Valerie Andrew	
Mrs Liz Groves	
Mrs Carol Jones	
Mrs Lindsay Rowlands	
Mrs Jan Alexander	Resigned January 2022
Ms Antonia Hudson	Resigned August 2022

#### Structure, Governance and Management:

The charity governing document is by constitution and is governed by a trust. Trustees are appointed by the Board of Trustees and the appointment is ratified by the membership.

The CFWIIW represents the WI movement on the Isle of Wight, it co-ordinates WI activities on the island; it promotes education and the unity of purpose for the WI movement.

It represents 31 island Institutes with a total membership of approximately 900 women and is affiliated to the National Federation of Women's Institutes.

#### Objectives and Activities:

The main purposes of the Women's Institute Organisation is to improve and develop conditions of life in accordance with the rules and constitution of the WI:

1. 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, in agriculture, crafts, home economics, science, health and social welfare;
2. to promote sustainable development for the public benefit by educating people in the preservation, conservation and the protection of the environment and the prudent use of natural resources; and promoting sustainable means of achieving economic growth and regeneration;
3. to advance health for the public benefit;

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

**Public Benefit:**

The trustees confirm they have complied with the duty as set out in section 17 of the Charities Act 2011 and have due regard to public benefit guidance in determining the activities carried out by the Charity.

**Achievements and performance:**

We closed the year with 900 members; we are steadily increasing our membership following the losses suffered during the pandemic but we still have some way to go before we return to pre Covid numbers. Sadly, another WI began the necessary steps toward suspension. There were attempts to reinstate a WI which suspended in 2021 but there was little interest shown and this did not go ahead, however, on a positive note, plans for the reinstatement of another WI which also suspended during 2021 were made and things are on track for this to happen early in 2023.

The year saw the continuation of our centenary celebrations, participating members walked 100 miles spread across several shorter walks throughout the island and a beach party was organised in the summer. There was an art competition; members had to produce an image of WI House using any medium and a writing competition entitled 'Me and My WI'. WIs also had the opportunity to embroider a table cloth. The year of celebrations, which began in November 2021, came to a climax in October 2022 with a journey through our glorious countryside on the Isle of Wight Steam Railway; some members dressed in costumes from various decades in our 100-year history. We held a prize draw with tickets on sale from April onwards and the prize-winning tickets were drawn at this event. As part of our centenary celebrations, we twinned with the Federation of Prince Edward Island in Canada. During the year both Federations met over Zoom where we enjoyed hearing about the different aspects of our island Federations and lives; it is something we hope to continue with into our next centenary.

Our main fundraiser – The Royal Agricultural Show – celebrated the end of lockdown and restrictions with a 2-day event in June. The WI Tea Tent was well received as usual and we had the honour of looking after and feeding the RAF Queen's Colour Squadron display team who entertained the crowds on both days.

The Federation Annual Meeting took place on 5 July at Northwood House, its keynote speakers were Anne Jones, Chairman of the National Federation of Women's Institutes and Graham Biss, Chairman of Natural Enterprise, who spoke about his organisation's work on the island – taking care of and protecting some of the island's wonderful countryside and wildlife. Everyone at the meeting enjoyed a slice of the fabulous Centenary Celebration Cake – which was especially made by one of our members.

The final event of the year took place on November 19<sup>th</sup> – The Christmas Fair. Held at the Parish Centre in Newport, WIs were invited to rent a table where they could sell crafts and homemade produce etc. It was a very enjoyable and profitable day.

All trustees undertook NFWI CBT trustee training in 2022.

Sadly, on September 8<sup>th</sup> the organisation lost one of its long serving members and the President of Sandringham WI – HM Queen Elizabeth II. Her loss was felt by all in the IOW Federation.

**Financial Review:**

We are still dealing with the fall in income from reduced membership numbers but this is steadily improving. The WI Tea Tent at the Royal Agricultural Show saw a welcome boost to our funds. Normally a one day event this year it was held over 2 days and it is hoped by the organisers that it will be so in future. We did benefit from the extra income but it was hard work and it stretched our manpower resources – everyone who helps in the Tea Tent gives their time freely and it is a lot to ask to cover two days. We also benefitted from the centenary prize draw income, all prizes, totalling approximately £500, were donated by island businesses and individuals. The office became fully functional again following the closures of 2020 and 2021 – with that, of course, the running cost, utilities and volunteer expenses increased. We ended the year with a small deficit which was comfortably covered!

**Declaration:**

The trustees declare they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature.....

Full name.....SUSAN BISS

Position.....CHAIRMAN..... Date.....16 May 2023

**Isle of Wight Federation of Women's Institutes**  
**Registered Charity Number 228856**  
**Report of the Trustees**

**Reference and Administrative Information**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the statement of Recommended Practice (SORP) "Accounting for Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document and the Charities Act 2011.

**Registered Office**                      42 Carisbrooke Road  
Newport  
Isle of Wight  
PO30 1BW

**Trustees**

Mrs Sue Biss	Chairman
Mrs Hazel Breach	Treasurer Co-opted to BOT Sept 22
Mrs Janet Kay	Treasurer January to August 2022
Mrs Angela McCallum	Secretary
Mrs Dorothy Maskell MBE	
Mrs Valerie Andrew	
Mrs Carol Jones	
Mrs Liz Groves	
Mrs Jan Alexander	Resigned January 2022
Ms Antonia Hudson	Resigned August 2022
Mrs Lindsay Rowlands	

**Accountants**

Wordsfinance Limited t/as The Helpful Bean Counter  
6 Sydney Way  
Waterlooville  
PO7 5FG

**Bankers**

Barclays Bank  
6-8 High Street  
Ringwood  
BH24 1BZ

Santander  
21 Prescott Street  
London E1 8AP

CCLA  
Senator House  
85 Queen Victoria Street  
London EC4V 4ET

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

## Independent Examiners Report

### INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of Isle of Wight Federation of Women's Institutes for the year ended 31st December 2022, which are set out on pages 1-12.

#### Respective responsibilities

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

#### Basis of Independent Examiner's report

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### Independent Examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no material matters have come to my attention (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed: J. Samuel

Date: 12-5-2023

Jane Samuel, MAAT  
Director  
Wordsfinance Limited t/a The Helpful Bean Counter  
6 Sydney Way  
Waterlooville  
PO7 5FG

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

## Statement of Financial Activities

For the Year Ended 31st December 2022

Income	Note	Unrestricted Funds 2022	Total Funds 2022	Total Funds 2021
<b>Income from Charitable Activities</b>	<b>3</b>			
Affiliation fees		20,006	20,006	19,226
Trustee events		8,102	8,102	1,633
Sub-committees		<u>1,428</u>	<u>1,428</u>	<u>471</u>
		29,536	29,536	21,330
<b>Income from other Trading Activities</b>	<b>3</b>			
Fundraising		9,394	9,394	3,067
Charitable trading activities		135	135	328
<b>Investments</b>				
Interest receivable		551	551	12
<b>Total Income</b>		<u><b>39,616</b></u>	<u><b>39,616</b></u>	<u><b>24,737</b></u>
<b>Expenditure</b>				
<b>Cost of Raising Funds</b>	<b>4</b>			
Fundraising and appeals		2,409	2,409	1,103
Trading materials		127	127	653
<b>Charitable Activities</b>	<b>4</b>			
Trustee events		10,618	10,618	785
Sub-committees		2,905	2,905	2,699
Affiliation fees	4	11,972	11,972	9,818
Support costs		12,000	12,000	12,183
<b>Total Expenditure</b>		<u><b>40,031</b></u>	<u><b>40,031</b></u>	<u><b>27,241</b></u>
<b>Net Income (Expenditure)</b>		<u><b>(415)</b></u>	<u><b>(415)</b></u>	<u><b>(2,504)</b></u>
<b>Net Movement of Funds</b>		<u><b>(415)</b></u>	<u><b>(415)</b></u>	<u><b>(2,504)</b></u>
<b>Reconciliation of Funds</b>				
<b>Total Funds Brought Forward</b>		<u><b>250,344</b></u>	<u><b>250,344</b></u>	<u><b>252,848</b></u>
<b>Total Funds Carried Forward</b>		<u><b>249,929</b></u>	<u><b>249,929</b></u>	<u><b>250,344</b></u>

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

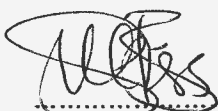
## Balance Sheet as at 31 December 2022

	Note	Unrestricted funds £	Total this year 2022 £	Total last year 2021 £
<b>Fixed Assets</b>	7			
Tangible assets		247,829	247,829	247,475
<b>Total fixed assets</b>		<u>247,829</u>	<u>247,829</u>	<u>247,475</u>
<b>Current Assets</b>				
Stocks		405	405	238
Debtors	8	883	883	145
Prepayments		1,395	1,395	500
Cash at bank and in hand	10	146,084	146,084	149,490
<b>Total current assets</b>		<u>148,767</u>	<u>148,767</u>	<u>150,373</u>
<b>Creditors: amounts falling due within one year</b>	9	91,210	91,210	1,992
<b>Net current assets/(liabilities)</b>		<u>57,557</u>	<u>57,557</u>	<u>148,381</u>
<b>Creditors: amounts falling due within two to five years</b>		3,725	3,725	93,777
<b>Total assets less current liabilities</b>		<u>301,661</u>	<u>301,661</u>	<u>302,079</u>
<b>Total Net Assets</b>		<u><u>301,661</u></u>	<u><u>301,661</u></u>	<u><u>302,079</u></u>
<b>Funds of the Charity</b>				
Unrestricted funds		249,929	249,929	250,344
Revaluation reserve		51,735	51,735	51,735
<b>Total funds</b>		<u><u>301,664</u></u>	<u><u>301,664</u></u>	<u><u>302,079</u></u>

Signed by one or two trustees on behalf of all the trustees

Signature

Date of approval



Trustee

Mrs S Biss

16-5-23



Mrs H Breach

16-5-23

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

Notes to the Accounts for the Year Ended 31st December 2022

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

## Accounting policies

### 2.2 INCOME

**Recognition of income** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

### Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

### Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

### Support costs

The charity has incurred expenditure on support costs.

### Volunteer help

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

### 2.3 EXPENDITURE AND LIABILITIES

### Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

### Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

### 2.4 ASSETS

### Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £50. They are valued at cost or valuation. The value of Cups and Trophies was written down in full at the previous year end. The method of depreciation is writing the net book value at 31.12.18 off over 5 years (20%SL). Any additions in the year will be depreciated at 20% SL.

### Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

### Stock

Stock has been valued at the lower of cost and net realisable value. Any obsolete stock has been written of

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

Notes to the Accounts for the Year Ended 31st December 2022 - Continued

## Note 3 - Analysis of Income

Analysis of income		Unrestricted funds £	Total funds £	Prior year £
Charitable activities:	Subscriptions	20,006	20,006	19,226
	ACWW, Project and Jewellery sales	0	-	-
	Insurance	1,340	1,340	866
	Federation News	1,091	1,091	731
	ACM	404	404	15
	AGM	5,147	5,147	-
	Rent	120	120	20
	IWCF sales	99	99	34
	Craft	86	86	-
	Catering	382	382	68
	Membership	381	381	370
	Pooling of fares	480	480	-
	<b>Total</b>	<b>29,536</b>	<b>29,536</b>	<b>21,330</b>
Other trading activities:	Fundraising			
	Jewellery sales	53	53	-
	Centenary /WI Fair	2,392	2,392	671
	Agricultural Show	5,238	5,238	1,373
	Go Electric Event	486	486	-
	Commission on WI raffle	81	81	123
	Christmas Fair	184	184	-
	150 Club	960	960	900
	Trading Activities			
Stationery sales	135	135	328	
	<b>Total</b>	<b>9,529</b>	<b>9,529</b>	<b>3,395</b>
	<b>TOTAL INCOME</b>	<b>39,065</b>	<b>39,065</b>	<b>24,725</b>

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

Notes to the Accounts for the Year Ended 31st December 2022 - Continued

## Note 4 - Analysis of Resources Expended

Analysis of expenditure		Unrestricted funds	Total funds £	Prior year £	
<b>Expenditure on raising funds:</b>	Agricultural Show	1,720	1,720	533	
	Go Electric Event	119	119	-	
	150 Club	570	570	570	
	Stationery for resale	127	127	653	
	<b>Total expenditure on raising funds</b>	<b>2,536</b>	<b>2,536</b>	<b>1,756</b>	
<b>Trustee Events:</b>					
<b>Expenditure on charitable activities</b>	IWCFWI Federation News	1,422	1,422	300	
	Stationery	132	132	205	
	Postage	251	251	281	
	AGM	7,382	7,382	-	
	ACM	1,282	1,282	-	
	Christmas Fair	148	148	-	
<b>Sub-Committees</b>					
<b>Expenditure on charitable activities</b>	Craft	22	22	-	
	Catering	21	21	144	
	Membership	1,208	1,208	670	
	Public Affairs	48	48	(16)	
	Publicists	-	-	100	
	Centenary	1,592	1,592	1,802	
	Archivists	15	15	-	
	<b>Total expenditure on charitable</b>	<b>13,523</b>	<b>13,523</b>	<b>3,486</b>	
	<b>Subscriptions &amp; Affiliation Fees</b>		<b>11,972</b>	<b>11,972</b>	<b>9,818</b>
	<b>Affiliation fees</b>				
<b>Other Support Costs</b>	Rates & Water rates	351	351	1,524	
	Heat & Light	928	928	959	
	Insurance	2,005	2,005	1,582	
	Travel Expenses	3,742	3,742	2,928	
	Computers and Software	318	318	270	
	Telephone & Internet	534	534	626	
	Equipment Repairs & Maintenance	1,063	1,063	655	
	Repairs & Maintenance	234	234	1,636	
	General	950	950	736	
	Professional fees	375	375	300	
	Training	236	236	-	
	Depreciation	1,264	1,264	967	
	<b>Total other expenditure</b>	<b>12,000</b>	<b>12,000</b>	<b>12,183</b>	
<b>TOTAL EXPENDITURE</b>		<b>40,031</b>	<b>40,031</b>	<b>27,243</b>	

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

Notes to the Accounts for the Year Ended 31st December 2022 - Continued

## Note 5 - Support Staff Costs

	<u>This year</u>	<u>Last year</u>
	£	£
Gross salary	-	-
Employers NI	-	-
Pension costs	-	-
Total staff costs	<u>-</u>	<u>-</u>

the Isle of Wight Federation of Women's Institutes does not have any employees

## Note 6 - Trustee Remuneration

### Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

### Trustees' expenses

Ten Trustees have been reimbursed for out of pocket expenses incurred.

	<u>This year</u>	<u>Last year</u>
Type of expenses reimbursed	£	£
Travel	<u>3,742</u>	<u>2,928</u>

**Isle of Wight Federation of Women's Institutes**

**Charity Number 228856**

**Annual Report and  
Financial Statements**

**For the Year Ended  
31st December 2022**

**theWFI**  
**INSPIRING WOMEN**

# **Isle of Wight Federation of Women's Institutes**

## **Annual Accounts for the year ended 31st December 2022**

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## TRUSTEES' ANNUAL REPORT - 1<sup>ST</sup> JANUARY 2022 TO 31<sup>ST</sup> DECEMBER 2022

### THE COUNTY FEDERATION OF WOMEN'S INSTITUTES ISLE OF WIGHT

CHARITY REGISTRATION: 228856

42 Carisbrooke Road

Newport

Isle of Wight PO30 1BW

#### Names of charity trustees who manage the charity:

Mrs Sue Biss	Federation Chairman
Mrs Angela McCallum	Federation Secretary
Mrs Hazel Breach	Federation Treasurer – Co-opted to BOT Sept 22
Mrs Janet Kay	Federation Treasurer – Jan – Aug 22
Mrs Dorothy Maskell, MBE	
Mrs Valerie Andrew	
Mrs Liz Groves	
Mrs Carol Jones	
Mrs Lindsay Rowlands	
Mrs Jan Alexander	Resigned January 2022
Ms Antonia Hudson	Resigned August 2022

#### Structure, Governance and Management:

The charity governing document is by constitution and is governed by a trust. Trustees are appointed by the Board of Trustees and the appointment is ratified by the membership.

The CFWIIW represents the WI movement on the Isle of Wight, it co-ordinates WI activities on the island; it promotes education and the unity of purpose for the WI movement.

It represents 31 island Institutes with a total membership of approximately 900 women and is affiliated to the National Federation of Women's Institutes.

#### Objectives and Activities:

The main purposes of the Women's Institute Organisation is to improve and develop conditions of life in accordance with the rules and constitution of the WI:

1. 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, in agriculture, crafts, home economics, science, health and social welfare;
2. to promote sustainable development for the public benefit by educating people in the preservation, conservation and the protection of the environment and the prudent use of natural resources; and promoting sustainable means of achieving economic growth and regeneration;
3. to advance health for the public benefit;

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

**Public Benefit:**

The trustees confirm they have complied with the duty as set out in section 17 of the Charities Act 2011 and have due regard to public benefit guidance in determining the activities carried out by the Charity.

**Achievements and performance:**

We closed the year with 900 members; we are steadily increasing our membership following the losses suffered during the pandemic but we still have some way to go before we return to pre Covid numbers. Sadly, another WI began the necessary steps toward suspension. There were attempts to reinstate a WI which suspended in 2021 but there was little interest shown and this did not go ahead, however, on a positive note, plans for the reinstatement of another WI which also suspended during 2021 were made and things are on track for this to happen early in 2023.

The year saw the continuation of our centenary celebrations, participating members walked 100 miles spread across several shorter walks throughout the island and a beach party was organised in the summer. There was an art competition; members had to produce an image of WI House using any medium and a writing competition entitled 'Me and My WI'. WIs also had the opportunity to embroider a table cloth. The year of celebrations, which began in November 2021, came to a climax in October 2022 with a journey through our glorious countryside on the Isle of Wight Steam Railway; some members dressed in costumes from various decades in our 100-year history. We held a prize draw with tickets on sale from April onwards and the prize-winning tickets were drawn at this event. As part of our centenary celebrations, we twinned with the Federation of Prince Edward Island in Canada. During the year both Federations met over Zoom where we enjoyed hearing about the different aspects of our island Federations and lives; it is something we hope to continue with into our next centenary.

Our main fundraiser – The Royal Agricultural Show – celebrated the end of lockdown and restrictions with a 2-day event in June. The WI Tea Tent was well received as usual and we had the honour of looking after and feeding the RAF Queen's Colour Squadron display team who entertained the crowds on both days.

The Federation Annual Meeting took place on 5 July at Northwood House, its keynote speakers were Anne Jones, Chairman of the National Federation of Women's Institutes and Graham Biss, Chairman of Natural Enterprise, who spoke about his organisation's work on the island – taking care of and protecting some of the island's wonderful countryside and wildlife. Everyone at the meeting enjoyed a slice of the fabulous Centenary Celebration Cake – which was especially made by one of our members.

The final event of the year took place on November 19<sup>th</sup> – The Christmas Fair. Held at the Parish Centre in Newport, WIs were invited to rent a table where they could sell crafts and homemade produce etc. It was a very enjoyable and profitable day.

All trustees undertook NFWI CBT trustee training in 2022.

Sadly, on September 8<sup>th</sup> the organisation lost one of its long serving members and the President of Sandringham WI – HM Queen Elizabeth II. Her loss was felt by all in the IOW Federation.

**Financial Review:**

We are still dealing with the fall in income from reduced membership numbers but this is steadily improving. The WI Tea Tent at the Royal Agricultural Show saw a welcome boost to our funds. Normally a one day event this year it was held over 2 days and it is hoped by the organisers that it will be so in future. We did benefit from the extra income but it was hard work and it stretched our manpower resources – everyone who helps in the Tea Tent gives their time freely and it is a lot to ask to cover two days. We also benefitted from the centenary prize draw income, all prizes, totalling approximately £500, were donated by island businesses and individuals. The office became fully functional again following the closures of 2020 and 2021 – with that, of course, the running cost, utilities and volunteer expenses increased. We ended the year with a small deficit which was comfortably covered!

**Declaration:**

The trustees declare they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature.....

Full name.....SUSAN BISS

Position.....CHAIRMAN..... Date.....16 May 2023

**Isle of Wight Federation of Women's Institutes**  
**Registered Charity Number 228856**  
**Report of the Trustees**

**Reference and Administrative Information**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the statement of Recommended Practice (SORP) "Accounting for Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document and the Charities Act 2011.

**Registered Office**                    42 Carisbrooke Road  
Newport  
Isle of Wight  
PO30 1BW

**Trustees**

Mrs Sue Biss	Chairman
Mrs Hazel Breach	Treasurer Co-opted to BOT Sept 22
Mrs Janet Kay	Treasurer January to August 2022
Mrs Angela McCallum	Secretary
Mrs Dorothy Maskell MBE	
Mrs Valerie Andrew	
Mrs Carol Jones	
Mrs Liz Groves	
Mrs Jan Alexander	Resigned January 2022
Ms Antonia Hudson	Resigned August 2022
Mrs Lindsay Rowlands	

**Accountants**

Wordsfinance Limited t/as The Helpful Bean Counter  
6 Sydney Way  
Waterlooville  
PO7 5FG

**Bankers**

Barclays Bank  
6-8 High Street  
Ringwood  
BH24 1BZ

Santander  
21 Prescott Street  
London E1 8AP

CCLA  
Senator House  
85 Queen Victoria Street  
London EC4V 4ET

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

## Independent Examiners Report

### INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of Isle of Wight Federation of Women's Institutes for the year ended 31st December 2022, which are set out on pages 1-12.

#### Respective responsibilities

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

#### Basis of Independent Examiner's report

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### Independent Examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no material matters have come to my attention (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed: J. Samuel

Date: 12-5-2023

Jane Samuel, MAAT  
Director  
Wordsfinance Limited t/a The Helpful Bean Counter  
6 Sydney Way  
Waterlooville  
PO7 5FG

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

## Statement of Financial Activities

For the Year Ended 31st December 2022

Income	Note	Unrestricted Funds 2022	Total Funds 2022	Total Funds 2021
<b>Income from Charitable Activities</b>	<b>3</b>			
Affiliation fees		20,006	20,006	19,226
Trustee events		8,102	8,102	1,633
Sub-committees		<u>1,428</u>	<u>1,428</u>	<u>471</u>
		<b>29,536</b>	<b>29,536</b>	<b>21,330</b>
<b>Income from other Trading Activities</b>	<b>3</b>			
Fundraising		9,394	9,394	3,067
Charitable trading activities		135	135	328
<b>Investments</b>				
Interest receivable		551	551	12
<b>Total Income</b>		<b><u>39,616</u></b>	<b><u>39,616</u></b>	<b><u>24,737</u></b>
<b>Expenditure</b>				
<b>Cost of Raising Funds</b>	<b>4</b>			
Fundraising and appeals		2,409	2,409	1,103
Trading materials		127	127	653
<b>Charitable Activities</b>	<b>4</b>			
Trustee events		10,618	10,618	785
Sub-committees		2,905	2,905	2,699
Affiliation fees	4	11,972	11,972	9,818
Support costs		12,000	12,000	12,183
<b>Total Expenditure</b>		<b><u>40,031</u></b>	<b><u>40,031</u></b>	<b><u>27,241</u></b>
<b>Net Income (Expenditure)</b>		<b><u>(415)</u></b>	<b><u>(415)</u></b>	<b><u>(2,504)</u></b>
<b>Net Movement of Funds</b>		<b><u>(415)</u></b>	<b><u>(415)</u></b>	<b><u>(2,504)</u></b>
<b>Reconciliation of Funds</b>				
<b>Total Funds Brought Forward</b>		<b><u>250,344</u></b>	<b><u>250,344</u></b>	<b><u>252,848</u></b>
<b>Total Funds Carried Forward</b>		<b><u>249,929</u></b>	<b><u>249,929</u></b>	<b><u>250,344</u></b>

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

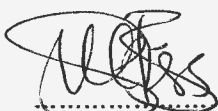
## Balance Sheet as at 31 December 2022

	Note	Unrestricted funds £	Total this year 2022 £	Total last year 2021 £
<b>Fixed Assets</b>				
Tangible assets	7	247,829	247,829	247,475
<b>Total fixed assets</b>		<u>247,829</u>	<u>247,829</u>	<u>247,475</u>
<b>Current Assets</b>				
Stocks		405	405	238
Debtors	8	883	883	145
Prepayments		1,395	1,395	500
Cash at bank and in hand	10	146,084	146,084	149,490
<b>Total current assets</b>		<u>148,767</u>	<u>148,767</u>	<u>150,373</u>
<b>Creditors: amounts falling due within one year</b>	9	91,210	91,210	1,992
<b>Net current assets/(liabilities)</b>		<u>57,557</u>	<u>57,557</u>	<u>148,381</u>
<b>Creditors: amounts falling due within two to five years</b>		3,725	3,725	93,777
<b>Total assets less current liabilities</b>		<u>301,661</u>	<u>301,661</u>	<u>302,079</u>
<b>Total Net Assets</b>		<u><u>301,661</u></u>	<u><u>301,661</u></u>	<u><u>302,079</u></u>
<b>Funds of the Charity</b>				
Unrestricted funds		249,929	249,929	250,344
Revaluation reserve		51,735	51,735	51,735
<b>Total funds</b>		<u><u>301,664</u></u>	<u><u>301,664</u></u>	<u><u>302,079</u></u>

Signed by one or two trustees on behalf of all the trustees

Signature

Date of approval



Trustee

Mrs S Biss

16-5-23



Mrs H Breach

16-5-23

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

Notes to the Accounts for the Year Ended 31st December 2022

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

## Accounting policies

### 2.2 INCOME

**Recognition of income** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

### Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

### Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

### Support costs

The charity has incurred expenditure on support costs.

### Volunteer help

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

### 2.3 EXPENDITURE AND LIABILITIES

### Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

### Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

### 2.4 ASSETS

### Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £50. They are valued at cost or valuation. The value of Cups and Trophies was written down in full at the previous year end. The method of depreciation is writing the net book value at 31.12.18 off over 5 years (20%SL). Any additions in the year will be depreciated at 20% SL.

### Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

### Stock

Stock has been valued at the lower of cost and net realisable value. Any obsolete stock has been written of

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

Notes to the Accounts for the Year Ended 31st December 2022 - Continued

## Note 3 - Analysis of Income

Analysis of income		Unrestricted funds £	Total funds £	Prior year £
Charitable activities:	Subscriptions	20,006	20,006	19,226
	ACWW, Project and Jewellery sales	0	-	-
	Insurance	1,340	1,340	866
	Federation News	1,091	1,091	731
	ACM	404	404	15
	AGM	5,147	5,147	-
	Rent	120	120	20
	IWCF sales	99	99	34
	Craft	86	86	-
	Catering	382	382	68
	Membership	381	381	370
	Pooling of fares	480	480	-
<b>Total</b>	<b>29,536</b>	<b>29,536</b>	<b>21,330</b>	
Other trading activities:	Fundraising			
	Jewellery sales	53	53	-
	Centenary /WI Fair	2,392	2,392	671
	Agricultural Show	5,238	5,238	1,373
	Go Electric Event	486	486	-
	Commission on WI raffle	81	81	123
	Christmas Fair	184	184	-
	150 Club	960	960	900
	Trading Activities			
Stationery sales	135	135	328	
<b>Total</b>	<b>9,529</b>	<b>9,529</b>	<b>3,395</b>	
<b>TOTAL INCOME</b>	<b>39,065</b>	<b>39,065</b>	<b>24,725</b>	

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

Notes to the Accounts for the Year Ended 31st December 2022 - Continued

## Note 4 - Analysis of Resources Expended

Analysis of expenditure		Unrestricted funds	Total funds £	Prior year £	
Expenditure on raising funds:	Agricultural Show	1,720	1,720	533	
	Go Electric Event	119	119	-	
	150 Club	570	570	570	
	Stationery for resale	127	127	653	
	<b>Total expenditure on raising funds</b>	<b>2,536</b>	<b>2,536</b>	<b>1,756</b>	
<b>Trustee Events:</b>					
Expenditure on charitable activities	IWCFWI Federation News	1,422	1,422	300	
	Stationery	132	132	205	
	Postage	251	251	281	
	AGM	7,382	7,382	-	
	ACM	1,282	1,282	-	
	Christmas Fair	148	148	-	
<b>Sub-Committees</b>					
	Craft	22	22	-	
	Catering	21	21	144	
	Membership	1,208	1,208	670	
	Public Affairs	48	48	(16)	
	Publicists	-	-	100	
	Centenary	1,592	1,592	1,802	
	Archivists	15	15	-	
	<b>Total expenditure on charitable</b>	<b>13,523</b>	<b>13,523</b>	<b>3,486</b>	
<b>Affiliation fees</b>					
	Subscriptions & Affiliation Fees	11,972	11,972	9,818	
Other Support Costs	Rates & Water rates	351	351	1,524	
	Heat & Light	928	928	959	
	Insurance	2,005	2,005	1,582	
	Travel Expenses	3,742	3,742	2,928	
	Computers and Software	318	318	270	
	Telephone & Internet	534	534	626	
	Equipment Repairs & Maintenance	1,063	1,063	655	
	Repairs & Maintenance	234	234	1,636	
	General	950	950	736	
	Professional fees	375	375	300	
	Training	236	236	-	
	Depreciation	1,264	1,264	967	
		<b>Total other expenditure</b>	<b>12,000</b>	<b>12,000</b>	<b>12,183</b>
	<b>TOTAL EXPENDITURE</b>		<b>40,031</b>	<b>40,031</b>	<b>27,243</b>

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

Notes to the Accounts for the Year Ended 31st December 2022 - Continued

## Note 5 - Support Staff Costs

	<u>This year</u>	<u>Last year</u>
	£	£
Gross salary	-	-
Employers NI	-	-
Pension costs	-	-
Total staff costs	<u>-</u>	<u>-</u>

the Isle of Wight Federation of Women's Institutes does not have any employees

## Note 6 - Trustee Remuneration

### Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

### Trustees' expenses

Ten Trustees have been reimbursed for out of pocket expenses incurred.

	<u>This year</u>	<u>Last year</u>
Type of expenses reimbursed	£	£
Travel	<u>3,742</u>	<u>2,928</u>

**THE COUNTY FEDERATION OF WOMENS INSTITUTES, ISLE OF WIGHT**

England & Wales - Charity number 228856

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# Accounts

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**Isle of Wight Federation of Women's Institutes**

**Charity Number 228856**

**Annual Report and  
Financial Statements**

**For the Year Ended  
31st December 2020**



**Isle of Wight Federation of Women's Institutes**  
**Annual Accounts for the year ended 31st December 2020**

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## TRUSTEES' ANNUAL REPORT - 1<sup>ST</sup> JANUARY 2020 TO 31<sup>ST</sup> DECEMBER 2020

THE COUNTY FEDERATION OF WOMEN'S INSTITUTES ISLE OF WIGHT  
CHARITY REGISTRATION: 228856

42 Carisbrooke Road  
Newport  
Isle of Wight PO30 1BW

### Names of charity trustees who manage the charity:

Mrs Sue Biss	Federation Chairman
Mrs Hazel Breach	Federation Treasurer
Mrs Lynne Rowcroft	Federation Secretary
Mrs Dorothy Maskell, MBE	
Mrs Valerie Andrew	
Mrs Liz Groves	
Mrs Jan Alexander	
Mrs Carol Jones	
Mrs Joy Thorner	
Mrs Angela McCallum	
Mrs Sue Collinge - Resigned January 2020	
Mrs Carys Gladdish - Resigned July 2020	
Mrs Tracy Welstead – Resigned July 2020	

### Structure, Governance and Management:

The charity governing document is by constitution and is governed by a trust. Trustees are appointed by the Board of Trustees and the appointment is ratified by the membership.

The CFWIW represents the WI movement on the Isle of Wight. It co-ordinates WI activities on the island; it promotes education and the unity of purpose for the WI movement.

It represents 36 island Institutes with a total membership of approximately 1000 women and is affiliated to the National Federation of Women's Institutes.

### Objectives and Activities:

The main purposes of the Women's Institute Organisation is to improve and develop conditions of life in accordance with the rules and constitution of the WI:

1. 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, in agriculture, crafts, home economics, science, health and social welfare;
2. to promote sustainable development for the public benefit by educating people in the preservation, conservation and the protection of the environment and the prudent use of natural resources; and promoting sustainable means of achieving economic growth and regeneration;
3. to advance health for the public benefit;

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

**Public Benefit:**

The trustees confirm they have complied with the duty as set out in section 17 of the Charities Act 2011 and have due regard to public benefit guidance in determining the activities carried out by the Charity.

**Achievements and performance:**

As for every charity, business and individual, 2020 proved to be an extremely difficult year. Covid 19 and lockdowns affected everyone and the Isle of Wight Federation of WIs was no exception. By February 2020 membership stood at 1009, which included 8 members from newly formed WI – Upton Girls. Lockdown followed soon after and the opportunities to recruit new members ended. That said, however, a further 7 new members joined between October and December 2020. All Federation meetings and activities were suspended, as were those of individual WIs. Regrettably, by the end of 2020 no face-to-face meetings had resumed.

Federation maintained contact with its members by producing E- issues of their monthly newsletter, FedNews. The Federation also purchased a 'Zoom' license; BOT meetings and business was conducted virtually and Federation set up several 'Coffee & Chat' Zoom meetings with the membership. Federation House remains closed with officers working remotely from home; the office is checked weekly.

The Board of Trustees, however, remain positive for the future and are looking forward to celebrating our centenary in 2021.

**Financial Review:**


It became necessary to drawdown from our reserve account at COIF for the first time since it was set up in 2006. This was due mainly to cash-flow issues.

Whilst we had the funds from subscriptions there was no other source of income during the year because of the pandemic. The Isle of Wight Royal County Show, where the Federation run a very successful Tea Tent, was cancelled; this had a massive impact on our fundraising and income. In April 2021, 65 members were due to visit Denman College where over the course of a weekend six courses were on offer. As with everything else the college had to close due to the pandemic but, sadly, it proved to be permanent closure. Approximately £23,000, collected from members for payment to Denman and Kardan Coaches, had to be refunded. Refunds for our Newsletter, Pooling of Fares and donations to the Denman Room fund also had to be made. After suffering water damage to the ceiling of the large meeting room at WI House the flat roof of the extension was replaced; this was essential expenditure. New computers were ordered in December 2019 and paid for in January 2020. Had we known what the full impact of Covid 19 would be then this would have been a purchase that we would have set aside for another time. We have been able to reduce expenditure on utilities, BOT and volunteer expenses, printing and postal distribution of our newsletter resulting in a modest deficit on the year. We made two unsuccessful bids for Covid related grants; both turned down because we did not meet the criteria.

**Declaration:**

The trustees declare they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature.....

Full name.....EUISAN BISS

Position.....CHAIRMAN..... Date.....2.6.21

**Isle of Wight Federation of Women's Institutes**  
**Registered Charity Number 228856**  
**Report of the Trustees**

**Reference and Administrative Information**

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the statement of Recommended Practice (SORP) "Accounting for Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document and the Charities Act 2011.

**Registered Office**                    42 Carisbrooke Road  
Newport  
Isle of Wight  
PO30 1BW

**Trustees**

Mrs Sue Biss	Chairman
Mrs Hazel Breach	Treasurer
Mrs Lynne Rowcroft	Secretary
Mrs Dorothy Maskell MBE	
Mrs Valerie Andrew	
Mrs Sue Collinge	Resigned January 2020
Mrs Liz Groves	
Mrs Jan Alexander	
Mrs Carol Jones	
Mrs Tracy Welstead	Resigned July 2020
Mrs Joy Thorner	
Mrs Angela McCallum	
Mrs Carys Gladdish	Resigned July 2020

**Accountants**

Wordsfinance Limited t/as The Helpful Bean Counter  
6 Sydney Way  
Waterlooville  
PO7 5FG

**Bankers**

Barclays Bank  
6-8 High Street  
Ringwood  
BH24 1BZ

Santander  
21 Prescott Street  
London E1 8AP

CCLA  
Senator House  
85 Queen Victoria Street  
London EC4V 4ET

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

## Independent Examiners Report

### INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of Isle of Wight Federation of Women's Institutes for the year ended 31st December 2020, which are set out on pages 1-12.

#### Respective responsibilities

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

#### Basis of Independent Examiner's report

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### Independent Examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no material matters have come to my attention (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed: *J. Samuel* .....

Date: *15<sup>th</sup> June 2021* .....

Jane Samuel, MAAT  
Director  
Wordsfinance Limited t/a The Helpful Bean Counter  
6 Sydney Way  
Waterlooville  
PO7 5FG

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

## Statement of Financial Activities

For the Year Ended 31st December 2020

	Note	Unrestricted Funds 2020	Total Funds 2020	Total Funds 2019
<b>Income</b>				
<b>Income from Charitable Activities</b>	3			
Affiliation fees		22,963	22,963	25,111
Trustee events		853	853	7,852
Sub-committees		331	331	1,079
		<u>24,147</u>	<u>24,147</u>	<u>34,042</u>
<b>Income from other Trading Activities</b>	3			
Fundraising		1,250	1,250	7,076
Charitable trading activities		279	279	548
<b>Investments</b>				
Interest receivable		153	153	333
<b>Total Income</b>		<u>25,829</u>	<u>25,829</u>	<u>41,999</u>
<b>Expenditure</b>				
<b>Cost of Raising Funds</b>	4			
Fundraising and appeals		570	570	1,953
Trading materials		-	-	820
<b>Charitable Activities</b>	4			
Trustee events		1,437	1,437	8,642
Sub-committees		690	690	2,111
Affiliation fees	4	12,113	12,113	13,024
Support costs		11,293	11,293	14,937
<b>Total Expenditure</b>		<u>26,103</u>	<u>26,103</u>	<u>41,487</u>
<b>Net Income (Expenditure)</b>		<u>(274)</u>	<u>(274)</u>	<u>512</u>
<b>Net Movement of Funds</b>		<u>(274)</u>	<u>(274)</u>	<u>512</u>
<b>Reconciliation of Funds</b>				
<b>Total Funds Brought Forward</b>		<u>253,122</u>	<u>253,122</u>	<u>252,610</u>
<b>Total Funds Carried Forward</b>		<u>252,848</u>	<u>252,848</u>	<u>253,122</u>

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

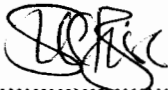
## Balance Sheet as at 31 December 2020

	Note	Unrestricted funds £	Total this year 2020 £	Total last year 2019 £
<b>Fixed Assets</b>	7			
Tangible assets		196,577	196,577	194,443
<b>Total fixed assets</b>		<u>196,577</u>	<u>196,577</u>	<u>194,443</u>
<b>Current Assets</b>				
Stocks		367	367	367
Debtors	8	188	188	33
Prepayments		220	220	2,800
Cash at bank and in hand	10	58,544	58,544	63,810
<b>Total current assets</b>		<u>59,319</u>	<u>59,319</u>	<u>67,010</u>
<b>Creditors: amounts falling due within one year</b>	9	2,799	2,799	8,199
<b>Net current assets/(liabilities)</b>		<u>56,520</u>	<u>56,520</u>	<u>58,811</u>
<b>Creditors: amounts falling due within two to five years</b>		133	133	133
<b>Total assets less current liabilities</b>		<u>252,964</u>	<u>252,964</u>	<u>253,121</u>
<b>Total Net Assets</b>		<u><u>252,964</u></u>	<u><u>252,964</u></u>	<u><u>253,121</u></u>
<b>Funds of the Charity</b>				
Unrestricted funds		252,964	252,964	253,121
<b>Total funds</b>		<u><u>252,964</u></u>	<u><u>252,964</u></u>	<u><u>253,121</u></u>

Signed by one or two trustees on behalf of all the trustees


Signature

Date of approval

  
.....  
Trustee

Mrs S Biss

2.6.21  
.....

  
.....  
Trustee

Mrs H Breach

26.21  
.....

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

Notes to the Accounts for the Year Ended 31st December 2020

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

## Accounting policies

### 2.2 INCOME

**Recognition of income** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

**Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Support costs**

The charity has incurred expenditure on support costs.

**Volunteer help**

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

### 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

### 2.4 ASSETS

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £50. They are valued at cost or valuation. The value of Cups and Trophies was written down in full at the previous year end. The method of depreciation is writing the net book value at 31.12.18 off over 5 years (20%SL). Any additions in the year will be depreciated at 20% SL.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Stock**

Stock has been valued at the lower of cost and net realisable value. Any obsolete stock has been written of

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

Notes to the Accounts for the Year Ended 31st December 2020 - Continued

## Note 3 - Analysis of Income

	Analysis of income	Unrestricted funds £	Total funds £	Prior year £
<b>Charitable activities:</b>	Subscriptions	22,963	22,963	25,111
	Denman	-	-	429
	ACWW, Project and Jewellery sales	185	185	2,547
	Federation News	638	638	1,731
	AGM	-	-	2,995
	Rent	30	30	150
	IWCF sales	24	24	177
	Craft	25	25	381
	Catering	-	-	257
	Membership	150	150	264
Open Forum	132	132	-	
	<b>Total</b>	<u>24,147</u>	<u>24,147</u>	<u>34,042</u>
<b>Other trading activities:</b>	Fundraising			
	Jewellery sales	-	-	475
	Agricultural Show	-	-	4,188
	Jack Up / Pride	-	-	1,084
	Commission on WI raffle	160	160	234
	Christmas Event	-	-	25
	150 Club	1,090	1,090	1,070
	Trading Activities			
Stationery sales	279	279	548	
	<b>Total</b>	<u>1,529</u>	<u>1,529</u>	<u>7,624</u>
	<b>TOTAL INCOME</b>	<u><u>25,676</u></u>	<u><u>25,676</u></u>	<u><u>41,666</u></u>

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

Notes to the Accounts for the Year Ended 31st December 2020 - Continued

## Note 4 - Analysis of Resources Expended

Analysis of expenditure		Unrestricted funds	Total funds £	Prior year £
<b>Expenditure on raising funds:</b>	Jack UP	-	-	771
	Federation events - WI Fair	-	-	-
	Agricultural Show	-	-	932
	Pride	-	-	(300)
	150 Club	570	570	550
	Stationery for resale	-	-	820
	<b>Total expenditure on raising funds</b>	<u>570</u>	<u>570</u>	<u>2,773</u>
<b>Expenditure on charitable activities</b>	<b>Trustee Events:</b>			
	ACWW PFF	-	-	-
	Young Carers	185	185	2,246
	Denman (inc. Bursaries)	40	40	485
	IWCFWI			
	Federation News	509	509	1,335
	IWCF sales	-	-	312
	Stationery	430	430	214
	Postage	273	273	450
	ANC	-	-	691
	AGM	-	-	2,240
	ACM	-	-	669
	<b>Sub-Committees</b>			
	Craft	-	-	195
	Catering	5	5	307
	Membership	334	334	1,320
	Public Affairs	127	127	249
	Centenary	214	214	5
	Archivists	10	10	35
	<b>Total expenditure on charitable</b>	<u>2,127</u>	<u>2,127</u>	<u>10,753</u>
<b>Affiliation fees</b>	Subscriptions & Affiliation Fees	<u>12,113</u>	<u>12,113</u>	<u>13,024</u>
<b>Other Support Costs</b>	Rates & Water rates	1,403	1,403	1,409
	Heat & Light	722	722	1,602
	Insurance	1,468	1,468	1,440
	Travel Expenses	920	920	3,877
	Computers and Software	143	143	115
	Telephone & Fax	533	533	590
	Equipment Repairs & Maintenance	785	785	890
	Repairs & Maintenance	3,750	3,750	1,357
	General	252	252	1,008
	Professional fees	350	350	400
	Training	-	-	1,492
	Depreciation	967	967	757
	<b>Total other expenditure</b>	<u>11,293</u>	<u>11,293</u>	<u>14,937</u>
<b>TOTAL EXPENDITURE</b>		<u><u>26,103</u></u>	<u><u>26,103</u></u>	<u><u>41,487</u></u>

**Isle of Wight Federation of Women's Institutes**  
Registered Charity Number 228856  
Notes to the Accounts for the Year Ended 31st December 2020 - Continued

**Note 5 - Support Staff Costs**

	<u>This year</u>	<u>Last year</u>
	<u>£</u>	<u>£</u>
Gross salary	-	-
Employers NI	-	-
Pension costs	-	-
<b>Total staff costs</b>	-	-

the Isle of Wight Federation of Women's Institutes does not have any employees

**Note 6 - Trustee Remuneration**

**Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

**Trustees' expenses**

Ten Trustees have been reimbursed for out of pocket expenses incurred.

	<u>This year</u>	<u>Last year</u>
	<u>£</u>	<u>£</u>
<b>Type of expenses reimbursed</b>		
Travel	920	3,758

# Isle of Wight Federation of Women's Institutes

Registered Charity Number 228856

Notes to the Accounts for the Year Ended 31st December 2020 - Continued

## Note 7 - Tangible fixed assets

	Freehold land & buildings	Fixtures, fittings and equipment	Cups & Trophies	Total
	£	£	£	£
As at 1st January 2020	193,265	10,495	1,195	204,955
Additions	-	3,101	-	3,101
Disposals	-	-	-	-
As at 31st December 2020	<u>193,265</u>	<u>13,596</u>	<u>1,195</u>	<u>208,056</u>

## Depreciation

The depreciation policy has been reviewed and from 1st January 19 it has been changed to 20% Straight Line based on the Net Book Value of Fixtures, fittings and equipment at 31st December 2018. The charge for the year ended 31 December 2020 is based on 20% Straight Line as in the previous year and on the additions in

	£	£	£	£
As at 1st January 2020	-	9,317	1,195	10,512
Depreciation charge for year	-	967	-	967
As at 31st December 2020	<u>-</u>	<u>10,284</u>	<u>1,195</u>	<u>11,479</u>
<b>Net book value</b>				
As at 31st December 2020	<u>193,265</u>	<u>3,312</u>	<u>-</u>	<u>196,577</u>
As at 31st December 2019	<u>193,265</u>	<u>1,178</u>	<u>-</u>	<u>194,443</u>

## Note 8 - Debtors and prepayments

Analysis of debtors	<u>This year</u>	<u>Last year</u>
	£	£
Trade debtors	188	33
Prepayments and accrued income	220	2,800
Other debtors	-	-
<b>Total</b>	<u>408</u>	<u>2,833</u>

## Note 9 - Creditors and Accruals

Amounts falling due within one year

Analysis of creditors	<u>This year</u>	<u>Last year</u>
	£	£
Trade creditors	1,224	1,329
Accruals - Independent exam	375	400
Other accruals & deferred income	1,200	6,470
Taxation and social security	-	-
	<u>2,799</u>	<u>8,199</u>

## Note 10 - Cash at bank and in hand

	<u>This year</u>	<u>Last year</u>
	£	£
Cash at bank and on hand	58,544	63,810
<b>Total</b>	<u>58,544</u>	<u>63,810</u>