

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

England & Wales · Charity number 513934

## Details

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Other names	NORTH YORKSHIRE WEST COUNTY FEDERATION OF WOMEN'S INSTITUTE
Status	Registered
Legal form	Other
Registered	1983-09-23
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Phone	01765 606339
Email	<a href="mailto:nywfw@btconnect.com">nywfw@btconnect.com</a>
Website	<a href="http://www.thewi.org.uk/northyorkshirewest">http://www.thewi.org.uk/northyorkshirewest</a>

## Activities

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

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

## Classification

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- **How:** Provides Human Resources
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

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- North Yorkshire

## Finances

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Period end	Income	Expenditure	Assets	Employees	
2024-12-31		£0	£0	-	-
2023-12-31	£98,046	£87,488		-	-
2022-12-31	£88,117	£80,735		-	-
2021-12-31	£66,567	£31,784		-	-
2020-12-31	£64,772	£60,625		-	-

## Trustees

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Name	Role	Appointed
<b>JULIE CLARKE</b>	Chair	2024-04-17
ANNE HARRISON		
HAZEL SMYTH		2020-07-01
Pamela Jeanne Myers		2021-12-01
Susan Butters		2020-10-01
Susan Mavis Earl-Armstrong		2022-03-09

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

England & Wales - Charity number 513934

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# Accounts

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Charity registration number 513934

**NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

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# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Other known name</b>	NYWFWI
<b>Trustees</b>	Heather Stoney - Chair Julie Clarke - Vice Chair Hazel Smyth - Treasurer Susan Butters Susan Earl-Armstrong Anne Harrison Janet Kazlauciuonas Pam Myers
<b>Federation secretary</b>	Helen Smith
<b>Charity number</b>	513934
<b>Principal address</b>	W1 Office Alma House Low St Agnesgate Ripon HG4 1NA
<b>Independent examiner</b>	Frances Howard FCA Fortus North Limited Business Advisors and Accountants Equinox House Clifton Park Shipton Road York YO30 5PA
<b>Bankers</b>	Virgin Money 21 James Street Harrogate HG1 1QU  CCLA Senator House 85 Queen Victoria Street London ER4U 4ET

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019".

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

### **Objectives and activities**

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

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

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

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

To promote sustainable development for the public benefit by:

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

To advance health for the public benefit; and

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

"Sustainable development" means development which meets the needs of the present generation without compromising the ability of future generations to meet their needs.

The Women's Institute organisation seeks to give women the opportunity of working together through the Women's Institute organisation in their communities, of developing their capacity and skills, and of putting into practice those ideals for which the Women's Institute organisation stands.

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

### **Main activities**

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

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### **Achievements and performance**

#### **Chairman's Report 2023 – Heather Stoney**

The federation along with many federations through out England have had challenges this year. We are struggling still to get members to large events since Covid. At the start of 2023 members were still unsure about attending large groups but as the year progressed the situation improved, and we have been able to move forward very positively.

Our other challenge for 2023 is again like other Federations we are short of trustees to join the Board, but because of the commitment of all our trustees and the resilience and support of all our members I am sure that we will move forward to 2024 still as North Yorkshire West Federation.

The trustees have carried on doing all the extra tasks to assist our Federation Secretary Helen Smith. This is a cost saving exercise as Helen is only part-time, this has enabled the federation to save a great deal of money and with your subscriptions and support at events we have finished in the black! I could not have survived the endless worries if I had not had a very supportive and hardworking team of trustees supporting me. We do work as a team, just as members do in their own WI's.

During the year we celebrated our Ruby Anniversary- it was forty years since North Yorkshire West Federation inception. We decided as a Board to do things differently and the trustees held "Tea and Cake "

At four locations throughout the federations, we felt we should go and visit our members, we had a slide show and quiz, lots of friendships were renewed and members thanked us for going to see them.

Federation Events commenced with Spring Council, this was held at Tennant's Garden Rooms at Leyburn, it is always a favourite with members and consequently was well supported. The hospitality was excellent, and I think all attendants enjoyed the day. In the morning we were given an informative talk by three ladies from West Yorkshire Federation on Climate Change and how we can make a difference.

After Lunch and all the certificates and awards were presented, we were royally entertained by David Harper on the subject of the Georgian England. David made the subject come to life he wandered through the audience, we laughed and shrieked at tales of powdered wigs and mice.

To keep up appearances he stuck with his notable brightly coloured trousers.

It was lovely to see and hear fun and laughter and ladies going home stating "What a wonderful day".

The year progressed with events that were organised by the committees and were well supported.

Great Yorkshire Show was upon us – How would we cope for four full days and less helpers, but as always members that did help came up trumps, they stayed longer. They did double shifts, they come back on other days, the support was amazing, we could not do it without you - Thank You.

They are long days, but laughter and friendship are the best medicines for tired feet!! We look forward to 2024.

The Federation was unable to have an Autumn Lunch this year because we did not want to bombard you with too many events in the Autumn, but it will be back in 2024.

The Federation Carol Service had a new venue this year, we travelled to Holy Trinity Church in Skipton, we had a wonderful service attended by over two hundred members, Nidderdale Community Choir joined us for the service, they were amazing and braved the extreme cold ( The heating boiler had broken down and the weather was appalling ) but the warmth of the members made it all worthwhile.

I must finish my report by saying a huge thankyou to all the Federation committees and their team of helpers who have arranged very successful trips, events and workshop throughout the year, without their unwavering support and the support of you our valued members my role would be much harder.

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

We started our year with optimism, we had good feedback from our Officer Sessions we held over our federation.

We held a Gift aid and Treasurers hybrid meeting later in the year, to cover the 79 WI's.

We also had a fabulous cream tea with speaker Jane Robinson title "Ladies shouldn't climb ladders" we had a great afternoon of humour and learned more about our history as WI members and the stalwart ladies who came before us.

We reopened Ben Rhydding WI and another WI in Kirby Overblow who have named themselves KO Girls, they were inspired by the Calendar Girls and they are doing really well.

Sadly we closed one of our Harrogate WI's – Harrogate Roses in December.

Some of our WIs are having really good results in getting new members and others have waiting lists, our aim for 2024 is to open more WIs in the Harrogate area and to launch a virtual WI to get to the members who may be housebound or simply have busy lives and are unable to attend face to face meetings.

Although we are getting new members we are still not back to pre Covid numbers and hopefully 2024 will change this.

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

This year we have incorporated many of the members favourite events, History Wardrobe, Food & Flowers, plus an outing this year to Bankfield Museum and Piece Hall.

The workshops have proved very popular and highly successful, all run by our own talented members for which I thank them, as this enables the cost to be kept at a very reasonable price.

Once again the annual Federation Quiz was well attended and proved extremely competitive especially the final.

Three new members have joined our team which is great and of course I must thank all our existing members who have supported me and have worked together to produce another successful year.

### **Public Affairs Committee - Janet Kazlauciuonas**

ACWW – We have had yet another year when we have been unable to find anybody who would take over the ACWW.

We had a Resolution submitted from Summerbridge WI, unfortunately it was not chosen as one on the final list.

The focus last year was on Climate Change and we organised a very successful Climate Workshop. We had several speakers covering topics from Woodlands to Ice and the Oceans to Electric Bikes and Cars and how to make your home more climate friendly. We also had an interesting food quiz.

As a result of this workshop several WI ladies wanted to take climate issues back to their own WIs. This has proved successful and to fully support them we have quarterly coffee mornings where they can all network on what they are doing at their own WIs.

We had a very successful International Day with the country of the Ukraine as the focal point. Several Ukrainian members came from the Bradford area and introduced us to some local crafts as well as giving us an introduction to the history of the Ukraine, how they were cataloguing the large collection of artefacts and books. One of the ladies had just arrived in the UK and found talking about her homeland very difficult. It really gave you an insight into what it is like to live in a country at war. We also had a choir and a dance demonstration of local dances. They all wore local costumes and we had 1 lady who introduced the different acts in full national costume. Local food was available for a small charge and disappeared very quickly. The whole day was enjoyed by those WI ladies who attended and the Ukrainians who came along and took part. They were also selling paintings to support the work started by a Ukrainian lady working with soldiers or other people who have suffered severe mental health issues or bereavement because of the war. The money made is ploughed back into purchasing more support vehicles. As a result of small charges made for goods the Ukrainian ladies were able to donate a sum of money towards building a new orphanage back in the Ukraine.

We are only a small team and as a result were unable to get any further activities into the diary. We did however manage to keep the climate change coffee mornings going.

We are looking forward to 2024 where the focus will be on Climate events.

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

This year, once again, has provided the Federation with a surplus which assists with the running of the Office and supporting the membership. Many more Health & Safety, Risk Assessments and Food Safety items had to be addressed to ensure our volunteers and public were safeguarded against any issues which could have arisen.

The Team were disappointed that fewer Institutes entered the competitions in the Exhibition Area, although our talented Exhibition Team ensured the hall was attractive for all to see, the range of demonstrators proved very successful with not only the WI member visitors but the public as well.

As usual the Cafe Section and "Food to Go" cart proved busy and delighted many of our regular customers. Four days is proving difficult to staff, especially the middle and last shifts but as always many members did double shifts or returned on extra days they hadn't planned, for which I am extremely grateful.

This year saw the return of scones been made on site by Wendy (our scone queen!) and the Breakfast Team both providing a welcoming aroma attracting the customers resulting in excellent sales.

Everyone who helped in any capacity, I thank because without your support we could not attend the show and operate such a successful operation which would leave a financial shortfall for the federation.

So to all who helped in any capacity a special thankyou for devoting your time and energy as it would be impossible for us to attend the show without out it. Finally not forgetting the GYS Federation Team well done for another successful show and result.

### **Financial review**

The net surplus in the year is £8,188 (2022: £7,382). Unrestricted funds are £145,277 (2022: £135,574). Unrestricted designated funds are £6,555 (2022: £6,048). Restricted funds are £11,015 (2022: £13,037).

### **Treasurer's Report - Hazel Smyth**

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

Our income consists of the NYWFWI portion of the subscription and profit from workshops and events promoted by the Board of Trustees and the sub committees. Key to this profit is the support of WI members both attending and working behind the scenes.

Income from events has been variable with some well attended and others cancelled due to low take up meaning that they would have been run at a loss so were cancelled. We understand the disappointment caused by cancellations and will continue to look at ways to ensure that events provided can be well supported for good outcomes in terms of social, learning and financial aspects. The cost of venues, tutors and catering costs have all increased and these have been reflected in the charges made in 2023 and the ongoing inflationary pressures will mean some increase in charges in 2024.

The Great Yorkshire Show was well supported by the public, spending in the café and enjoying the exhibition area.

The income received from the claims for Gift Aid both in respect of subscriptions 2023/24 and the claims for past years when claims were not made has provided an additional source of income to the Federation and to WI's. The interest received on our investment accounts has also increased this year.

The Federation Office premises of Alma House continues to provide a venue for meeting and events together with support to WI's via the Federation Secretary. We have this year employed a cleaner – rather than this being doing on a volunteer basis. The overhead costs of the office have been affected by inflation but we continue to monitor and review with new suppliers appointed for telecommunications and utilities appointed on new fixed price contracts. The increasing costs of communicating with WI's by post means that the use of the website and email is under review, but we are mindful of those WI's where post is the preferred and the most reliable form of communication.

The on-going problems of banking in terms of both the costs and closure of bank branches at both WI and Federation level has been raised at NFWI. The threatened and closure of WI accounts by banks has caused major heartache for WI treasurers and we continue to support these valuable committee members to sort out the issues.

The sale by NFWI of the Denman College premises means that the funds held locally by NYWFWI Restricted and Designated Denman Funds have been redesignated to provide educational support to WI members locally.

The costs of transitioning the Federation to a Charitable Incorporated Organisation are reflected in the increased professional costs in 2023. It is hoped that the new constitution will serve the Federation and it's WI's well in the future, together with supporting those members who serve as Trustees.

The Federation continues to benefit from a very secure financial situation with a healthy balance sheet as we move forward into 2024.

I would like to thank our Accountants JWP Creers and Fortus, especially Veronica Ridsdale and Paul Duke for their support and examination of our accounts.

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### **Reserves policy**

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

Free reserves are £125,534 at 31 December 2023 (2022: £108,895).

### **Investment policy**

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

### **Risk management**

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

### **Structure, governance and management**

North Yorkshire West Federation of Women's Institute is an association of Women's Institutes formed with a constitution as handed down for Federations from time to time by the National Federation. The current constitution is dated June 2013.

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

The trustees' report was approved by the Board of Trustees.



*Heather Stoney*

Signed on 07/03/24 @ 14:46

Heather Stoney - Chair

Date: 7 March 2024

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

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2023***

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

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

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

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

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

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## INDEPENDENT EXAMINER'S REPORT

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

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I report to the trustees on my examination of the financial statements of North Yorkshire West Federation of Women's Institute (the charity) for the year ended 31 December 2023.

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

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

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

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

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

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

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



*Frances Howard*  
Signed on 08/03/24 @ 10:06

#### **Frances Howard FCA**

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

Dated: 7 March 2024

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

### CURRENT FINANCIAL YEAR

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<b>Income</b>						
Donations and legacies	2	26,948	-	1,103	28,051	25,305
Charitable activities	3	17,857	-	-	17,857	18,138
Other trading activities	4	48,205	-	-	48,205	43,797
Investments	5	5,036	-	1	5,037	877
<b>Total income</b>		<b>98,046</b>	<b>-</b>	<b>1,104</b>	<b>99,150</b>	<b>88,117</b>
<b>Expenditure</b>						
Raising funds	6	61,306	-	-	61,306	55,432
Charitable activities	7	26,182	1,524	1,950	29,656	25,303
<b>Total expenditure</b>		<b>87,488</b>	<b>1,524</b>	<b>1,950</b>	<b>90,962</b>	<b>80,735</b>
<b>Net income/(expenditure) before transfers</b>		<b>10,558</b>	<b>(1,524)</b>	<b>(846)</b>	<b>8,188</b>	<b>7,382</b>
Gross transfers between funds		(855)	2,031	(1,176)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>9,703</b>	<b>507</b>	<b>(2,022)</b>	<b>8,188</b>	<b>7,382</b>
Fund balances at 1 January 2023		135,574	6,048	13,037	154,659	147,277
<b>Fund balances at 31 December 2023</b>		<b>145,277</b>	<b>6,555</b>	<b>11,015</b>	<b>162,847</b>	<b>154,659</b>

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

All income and expenditure derives from continuing activities.

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

### PRIOR FINANCIAL YEAR

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	<b>Notes</b>				
<b>Income</b>					
Donations and legacies	2	24,186	-	1,119	25,305
Charitable activities	3	18,123	-	15	18,138
Other trading activities	4	43,797	-	-	43,797
Investments	5	876	-	1	877
<b>Total income</b>		<b>86,982</b>	<b>-</b>	<b>1,135</b>	<b>88,117</b>
<b>Expenditure</b>					
Raising funds	6	55,432	-	-	55,432
Charitable activities	7	21,789	2,461	1,053	25,303
<b>Total expenditure</b>		<b>77,221</b>	<b>2,461</b>	<b>1,053</b>	<b>80,735</b>
<b>Net income/(expenditure) for the year</b>		<b>9,761</b>	<b>(2,461)</b>	<b>82</b>	<b>7,382</b>
Gross transfers between funds		(995)	917	78	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>8,766</b>	<b>(1,544)</b>	<b>160</b>	<b>7,382</b>
Fund balances at 1 January 2022		126,808	7,592	12,877	147,277
<b>Fund balances at 31 December 2022</b>		<b>135,574</b>	<b>6,048</b>	<b>13,037</b>	<b>154,659</b>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	12		3,703		4,349
Investments	13		15,000		15,000
			<u>18,703</u>		<u>19,349</u>
<b>Current assets</b>					
Stocks	14	51		50	
Debtors	15	13,472		9,906	
Cash at bank and in hand		151,777		142,059	
		<u>165,300</u>		<u>152,015</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(21,156)</u>		<u>(16,705)</u>	
Net current assets			144,144		135,310
<b>Total assets less current liabilities</b>			<u>162,847</u>		<u>154,659</u>
<b>Income funds</b>					
Restricted funds	18		11,015		13,037
Unrestricted funds - designated	19		6,555		6,048
Unrestricted funds - general			145,277		135,574
			<u>162,847</u>		<u>154,659</u>

The financial statements were approved by the Trustees on 7 March 2024



*Heather Stoney*  
Signed on 07/03/24 @ 14:46

Heather Stoney - Chair



*H Smyth*  
Signed on 07/03/24 @ 14:52

Hazel Smyth - Treasurer

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 1 Accounting policies

#### Charity information

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

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

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019)" and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

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

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

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

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

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

#### 1.2 Going concern

During the year the trustees registered a new CIO (North Yorkshire West Federation of Women's Institute, Charity number 1204475) to which the funds and activities of the charity were transferred on 1 January 2024.

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

#### 1.3 Charitable funds

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

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

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

#### 1.4 Income

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

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

#### Grants and donations

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

#### Volunteer help

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

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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

##### Raising funds

Raising funds comprises those costs associated with attracting income.

##### Charitable expenditure

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

##### Governance costs

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

##### Support costs

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

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

##### Grants paid

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

#### 1.6 Tangible fixed assets

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

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

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

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

#### 1.7 Fixed asset investments

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

#### 1.8 Stocks

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

#### 1.9 Cash and cash equivalents

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

##### Basic financial assets

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

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 1 Accounting policies

(Continued)

#### Basic financial liabilities

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

#### 1.10 Leases

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

### 2 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations	702	362	1,064	141	330	471
Membership fees	25,650	741	26,391	24,006	789	24,795
Other	596	-	596	39	-	39
	<u>26,948</u>	<u>1,103</u>	<u>28,051</u>	<u>24,186</u>	<u>1,119</u>	<u>25,305</u>

### 3 Charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Activities	8,767	10,239
Public affairs	3,723	2,225
Federation	4,130	4,192
General	1,237	1,482
	<u>17,857</u>	<u>18,138</u>
Analysis by fund		
Unrestricted funds - general	17,857	18,123
Restricted funds	-	15
	<u>-</u>	<u>15</u>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 4 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Non-charitable trading activities	100	130
Fundraising events and activities	48,105	43,667
	<hr/>	<hr/>
Other trading activities	48,205	43,797
	<hr/> <hr/>	<hr/> <hr/>

### 5 Investments

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
NS&I income bond	501	-	501	118	-	118
Interest receivable	4,535	1	4,536	758	1	759
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	5,036	1	5,037	876	1	877
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### 6 Raising funds

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
<u>Fundraising and publicity</u>		
Fundraising events and activities	6,671	6,041
Great Yorkshire Show	25,661	24,776
Other	1,983	2,945
	<hr/>	<hr/>
<u>Trading costs</u>		
Support and governance costs	26,991	21,670
	<hr/>	<hr/>
	61,306	55,432
	<hr/> <hr/>	<hr/> <hr/>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 7 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2023	2022
	£	£
Membership and support	694	1,620
Activities	5,316	6,465
Public affairs	2,276	1,067
Federation	(163)	739
General	3,313	2,723
Bursaries paid	-	100
	<hr/>	<hr/>
	11,436	12,714
Share of support costs (see note 8)	14,314	10,607
Share of governance costs (see note 8)	3,906	1,982
	<hr/>	<hr/>
	29,656	25,303
	<hr/> <hr/>	<hr/> <hr/>
<b>Analysis by fund</b>		
Unrestricted funds - general	26,182	21,789
Unrestricted funds - designated	1,524	2,461
Restricted funds	1,950	1,053
	<hr/>	<hr/>
	29,656	25,303
	<hr/> <hr/>	<hr/> <hr/>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 8 Support costs

	2023		2023	2022		2022
	Support costs	Governance costs		Support costs	Governance costs	
	£	£	£	£	£	£
Depreciation	1,265	-	1,265	1,364	-	1,364
Premises	12,220	-	12,220	9,694	-	9,694
Salaries	14,387	-	14,387	10,609	-	10,609
Office costs	8,545	-	8,545	8,183	-	8,183
Training costs	982	-	982	445	-	445
Independent examiners fee	-	2,360	2,360	-	2,040	2,040
Legal and professional	-	3,000	3,000	-	-	-
Executive travel and expenses	-	2,107	2,107	-	1,640	1,640
Committee travel and expenses	-	30	30	-	12	12
Membership Committee travel and expenses	-	268	268	-	48	48
Activities Committee travel and expenses	-	47	47	-	224	224
	<u>37,399</u>	<u>7,812</u>	<u>45,211</u>	<u>30,295</u>	<u>3,964</u>	<u>34,259</u>
Analysed between						
Trading	23,085	3,906	26,991	19,688	1,982	21,670
Charitable activities	14,314	3,906	18,220	10,607	1,982	12,589
	<u>37,399</u>	<u>7,812</u>	<u>45,211</u>	<u>30,295</u>	<u>3,964</u>	<u>34,259</u>

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

	2023	2022
	£	£
Membership and support	769	1,523
Activities	9,403	6,449
Public affairs	4,025	1,064
General	2,437	2,716
Federation	1,586	737
Grants and bursaries	-	100
	<u>18,220</u>	<u>12,589</u>

### 9 Trustees

8 trustees were reimbursed for travel and expenses totalling £2,400 (2022: 8 trustees £1,795).

No remuneration directly or indirectly has been paid or is payable, for the year to any trustee or to any person or persons known to be connected with any of them (2022: £nil).

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	1	1
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	13,970	10,303
Pension costs	417	306
	<u>          </u>	<u>          </u>
	14,387	10,609
	<u>          </u>	<u>          </u>

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

### 11 Taxation

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

### 12 Tangible fixed assets

	Leasehold improvements £	Office fixtures and fittings £	Computer equipment £	Total £
<b>Cost</b>				
At 1 January 2023	3,370	8,858	4,566	16,794
Additions	-	-	618	618
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2023	3,370	8,858	5,184	17,412
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>				
At 1 January 2023	1,914	6,407	4,123	12,444
Depreciation charged in the year	357	465	443	1,265
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2023	2,271	6,872	4,566	13,709
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>				
At 31 December 2023	1,099	1,986	618	3,703
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2022	1,455	2,451	443	4,349
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 12 Tangible fixed assets

(Continued)

### 13 Fixed asset investments

National Savings  
Income Bond  
£

**Cost or valuation**

At 1 January 2023 & 31 December 2023

15,000

**Carrying amount**

At 31 December 2023

15,000

At 31 December 2022

15,000

### 14 Stocks

**2023**                      **2022**  
£                                      £

WI stationery

51

50

### 15 Debtors

**2023**                      **2022**  
£                                      £

**Amounts falling due within one year:**

Trade debtors

663

220

Prepayments and accrued income

12,809

9,686

13,472

9,906

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

**Notes**                      **2023**                      **2022**  
£                                      £

Trade creditors

6,373

715

Other creditors

1,491

124

Accruals

5,489

7,112

Deferred income

17

7,803

8,754

21,156

16,705

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 17 Deferred income

	2023 £	2022 £
At 1 January 2023	8,754	8,696
Additions during the year	33,439	587
Amounts released to income	(34,390)	(529)
As at 31 December 2023	<u>7,803</u>	<u>8,754</u>

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

#### 18 Restricted funds

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

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

	Balance at 1 January 2022	Movement in funds			Balance at 31 December 2022
		Income	Expenditure	Transfers	
	£	£	£	£	£
Held fund	5,323	789	-	(222)	5,890
Ann Martin fund	231	1	(100)	-	132
Memorial Book fund	1,204	15	(75)	-	1,144
Denman Tea fund	192	-	-	-	192
Denman Dip fund	189	-	-	-	189
Restart Grant fund	5,618	-	(621)	-	4,997
Newsletter fund	120	30	(150)	-	-
New WI fund	-	300	(107)	300	493
	<u>12,877</u>	<u>1,135</u>	<u>(1,053)</u>	<u>78</u>	<u>13,037</u>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Restricted funds

(Continued)

### Held Fund

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

### Ann Martin Fund

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

### Memorial Book Fund

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

### Denman Tea Fund

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

### Denman Dip Fund

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

### Restart Grant

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

### Newsletter Fund (2022 only)

This fund relates to a grant provided by The Two Ridings Community Foundation, Cumbria Community Foundation and Yorkshire Dales Millennium Trust for the printing and distribution of WI's newsletters.

### New WI Fund

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

### Denman Funds Transfer

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

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

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

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 19 Unrestricted funds - designated

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

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

	Balance at 1 January 2022	Movement in funds			Balance at 31 December 2022
		Income	Expenditure	Transfers	
	£	£	£	£	£
Denman room fund	1,582	-	-	-	1,582
Fixed asset fund	6,010	-	(1,364)	(297)	4,349
Product Guild fund	-	-	(992)	992	-
Released suspended WI fund	-	-	(105)	222	117
	<u>7,592</u>	<u>-</u>	<u>(2,461)</u>	<u>917</u>	<u>6,048</u>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

19 Unrestricted funds - designated

(Continued)

### **Denman room fund**

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

### **Fixed asset fund**

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

### **Product Guild fund (2022 only)**

This fund represents a donation received in 2021 from Produce Guild in Wensleydale that was given for any use. The board of trustees decided that it would be to support the annual council meeting held in April 2022.

### **Released suspended WI fund**

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

### **Denman Training fund**

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

### **Sporting Bursary fund**

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

### **Denman Funds Transfer**

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

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

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

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 20 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	2023	2023	2023	2023
	£	£	£	£
Fund balances at 31 December 2023 are represented by:				
Tangible assets	-	3,703	-	3,703
Investments	15,000	-	-	15,000
Current assets/(liabilities)	130,277	2,852	11,015	144,144
	<u>145,277</u>	<u>6,555</u>	<u>11,015</u>	<u>162,847</u>
	<u><u>145,277</u></u>	<u><u>6,555</u></u>	<u><u>11,015</u></u>	<u><u>162,847</u></u>
	Unrestricted funds	Designated funds	Restricted funds	Total
	2022	2022	2022	2022
	£	£	£	£
Fund balances at 31 December 2022 are represented by:				
Tangible assets	-	4,349	-	4,349
Investments	15,000	-	-	15,000
Current assets/(liabilities)	120,574	1,699	13,037	135,310
	<u>135,574</u>	<u>6,048</u>	<u>13,037</u>	<u>154,659</u>
	<u><u>135,574</u></u>	<u><u>6,048</u></u>	<u><u>13,037</u></u>	<u><u>154,659</u></u>

### 21 Funds received as agent

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

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

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

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

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

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

	2023	2022
	£	£
Subscriptions (2023: collected £29,817 and passed on £29,614)	29,423	27,615
National raffle	566	496

The balance of monies held at 31 December 2023 on the National Federation of Women's Institute's behalf were as follows:

	2023	2022
	£	£
Subscriptions	394	191
Pooling of fares	5,035	4,153

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 22 Operating lease commitments

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

	2023	2022
	£	£
Within one year	6,618	6,936
Between two and five years	13,125	19,743
	<u>19,743</u>	<u>26,679</u>

#### 23 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

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

England & Wales - Charity number 513934

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# Accounts

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**NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

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# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Other known name</b>	NYWFWI
<b>Trustees</b>	Heather Stoney - Chair Julie Clarke - Vice Chair Hazel Smyth - Treasurer Susan Butters Susan Earl-Armstrong (Appointed 9 March 2022) Anne Harrison Janet Kazlauciuonas (Appointed 9 March 2022) Pam Myers Judith Stansfield (Resigned 5 October 2022) Elizabeth Whapples (Resigned 6 April 2022)
<b>Federation secretary</b>	Helen Smith (From January 2022)
<b>Charity number</b>	513934
<b>Principal address</b>	W1 Office Alma House Low St Agnesgate Ripon HG4 1NA
<b>Independent examiner</b>	N Clemit ACA, FCCA JWPCreers LLP Chartered Accountants Genesis 5 Church Lane York YO10 5DQ
<b>Bankers</b>	Virgin Money 21 James Street Harrogate HG1 1QU  CCLA Senator House 85 Queen Victoria Street London ER4U 4ET

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019".

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

### **Objectives and activities**

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

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

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

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

To promote sustainable development for the public benefit by:

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

To advance health for the public benefit; and

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

"Sustainable development" means development which meets the needs of the present generation without compromising the ability of future generations to meet their needs.

The Women's Institute organisation seeks to give women the opportunity of working together through the Women's Institute organisation in their communities, of developing their capacity and skills, and of putting into practice those ideals for which the Women's Institute organisation stands.

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

### **Main activities**

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

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2022*

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### **Achievements and performance**

#### **Chairman's Report 2022 – Heather Stoney**

The Federation has had another challenging year, but because of the commitment of all the trustees and the resilience and support of all our members I am able to report that as the year has progressed, we have been able to move forward very positively.

The year did start as 2021 finished with Covid restrictions in place. We were not sure how any events we had planned would be able to proceed - would members support us- could we afford a loss, many decisions to make but we decided that we had to progress.

One positive that made life a lot easier that our Federation Secretary Helen Smith commenced her employment with the Federation in January. Helen has proved to be such an asset to the Federation and is a valuable member of the team.

The trustees have carried on doing all the extra tasks that the remaining paid employees would have done, this has enabled the federation to save a great deal of money and with your subscriptions and support at events we have finished in profit.

I could not have survived the endless worries if I had not had a very supportive and hardworking team of trustees supporting me. We do work very much as a team, just as members do in their own WI's.

The year of events commenced in April when it was the first face to face Spring Council since 2019. There were anxious times because this board of trustees inherited a contract at the hotel from 2019 and we had to stay with it. Sadly, we made a small loss, but we did expect this. But what a wonderful day we all had. We had Anne Jones our National Chair in the morning- a truly inspiring WI member. In the afternoon there was lots of raucous laughter when Dulcie Lewis had us all in stitches, she is a wonderful storyteller and there is humour in very sentence. It was wonderful to see ladies having a fun time after so many unhappy years. We did take time to remember lost friends though.

The year progressed with other events, that turned out to be well supported.

The Great Yorkshire Show approached, again anxious times, but we had to try. It was a rewarding and fulfilling time; a number of ladies were first time helpers, and the feedback was amazing- "it was hard work but we did have fun".

We could not have asked for more, yes, they are long days but if you have laughter the days go by in a flash- roll on July 2023.

The Autumn lunch was at a new Venue- The Gamekeepers Inn at Long Ashes near Grassington- it was a fun filled day, good food, amazing entertainment, the words of members who attended. The morning speaker was a local author he was a fantastic recounter, what a life he had lead, the afternoon was completely different, we were entertained by the Harrogate Ukulele Band, there was singing clapping, ladies dancing in the aisle and ended with the majority of ladies switching on their telephone torches arms in the air and singing to Sweet Caroline- who said WI ladies did not know how to enjoy themselves, should have witnessed this.

The last Federation event was the Carol Service held in the splendour of Ripon Cathedral, what a way to start Christmas.

The committees have arranged very successful events, trips and workshops throughout the year. These do not happen without a great deal of hard work, for this I must say an enormous thank you for the trustees and their helpers.

Without their unwavering support and the support of you our valued members my role would be much harder.

I cannot end though without mentioning an event which changed our great WI movement for many years to come.

It was the very sad death of our beloved Queen, we somehow thought she would live for ever. She epitomised everything that was good about our nation, a loyal WI member, she was very special to our Federation, who could forget "The Cake Incident" at the centenary AM in 2015. She will never be replaced but will last long in our memories.

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

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

***FOR THE YEAR ENDED 31 DECEMBER 2022***

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

As we get used to living with Covid, we had listened to our members and we set up three workshops covering our large Federation area.

We held our first Presidents and Secretaries workshop at Alma House Ripon at the end of March.

Our second Presidents and Secretaries workshop was held at Hellifield in the May, this was well attended, and the officers and assistants felt that we had given them ideas and helped them in their roles.

We did intend to have an afternoon tea with a local lady who writes books about her tiny Shetland pony, "Little Alf" unfortunately this had to be cancelled due to lack of interest.

July, we attended the Great Yorkshire Show to promote the WI and contact with members of the public, to let them know all about our activities, campaigns and where their nearest WI meetings are held.

We also attended Ripley Show at the beginning of August on an extremely hot day. Kilnsey show was held at the end of August not quite as hot. Nidderdale show in September.

22<sup>nd</sup> November we held our first Hybrid meeting for Presidents Secretaries and Treasures at a very cold Crakehall village hall with 32 attendees on Zoom and 34 members in the hall our objective was to use the name team rather than committee. To aid getting more members to help with the main roles, we provided hand outs and Hazel Smyth sent out a link to all the attendees with the sites mentioned at the meeting, despite the cold the response was welcoming that they enjoyed the interaction and felt they had gained.

We have had to close quite a few of our WIs this year, we also opened a new WI in West Tansfield, unfortunately we feel that a lot of these have closed due to the lack of members, where our town WI's are proving to be very popular.

Our vision for the future is to have a virtual WI and we hope that we can retain the members we have and grow with the ones that are popular.

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

2022 has seen a far greater participation from the membership, as many have greater confidence in supporting both events and workshops, all who have attended, I thank you as this makes the preparation and organisation so rewarding. I am not going to mention everything, just a few highlights starting with the visit to Shibden Hall home of Gentleman Jack's TV programme followed by a visit to Piece Hall, this proved so popular there were two full coaches. Always popular Lucy Adlington's presentation of Silks & Roses this year at Gargrave, October we were off to Bolton Abbey to the "Ladies Fashion Show" what a night that proved to be. November to Darley for the annual Food and Flowers Event, who will ever forget Andrew Thwaite's commentary whilst producing excellent cuisine followed by Alex Gracey's splendid floral arrangements, I must not forget to thank the federation catering team who always pull out all the stops on this occasion producing a tasty two course meal for all to enjoy. Then finally the return of the Dabble Day at Masham when four of our members guided attendees to produce items they were pleased to take home.

In February over 20 members completed successfully the food safety in catering course, again guided by one of our own members a tutor from GEM Compliance Training.

April many tried Nordic Walking , Croquet at Studley Royal another successful evening.

Not forgetting workshops Beading, the Magic of Watercolours and Leaded Stain Glass all supported and enjoyed by the attendees.

Unfortunately the Federation Quiz had to be postponed due to the death of HM Queen Elizabeth II, this has now been rearranged in March 2023.

Lastly, I must thank the Activities Committee for their support during the past year in helping achieve a successful programme for the membership to enjoy.

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

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

***FOR THE YEAR ENDED 31 DECEMBER 2022***

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### **Public Affairs Committee - Janet Kazlauciuonas**

We started the year full of optimism following on from the previous difficult 2 years. Liz was in the chair and had organised an interesting International Day – Nepal for April. This turned out to be very challenging as the Gurkha team had a diary malfunction and would have turned up a day late. However, our WI ladies came to the rescue and a good day was had by all.

Liz submitted her resignation as Chair of the Public Affairs team and the Board of Trustees, although she wanted to remain on the Public Affairs committee. Judith Stansfield took over the Chair. In June Viv White who is one of our Climate Ambassadors wrote a very interesting article about Climate and Environment. She also informed us of the 15<sup>th</sup> COP15 Biodiversity conference scheduled for the Autumn to be held in China.

The focus has now turned to Climate Change and raising the awareness within our Federation. Unfortunately, Judith had to resign as Chair of Public Affairs due to ill health but had organised a zoom call with West Yorkshire Federation who have been championing Climate Change for some time. It was very interesting and generated quite a bit of interest within our Federation. I will be looking to move that interest forward in 2023. Judith is still on the Public Affairs committee. I took over the Chair in October and Judith chaired the planned zoom call held in November.

ACWW – Rosie Szulmper resigned as the representative last year and to date we have not yet found anybody to take her place.

Resolutions – A resolution for 2022/2023 was submitted to National from Rylstone WI unfortunately it was not adopted.

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

This year saw the return after an absence of 2 years, our biggest concern was, would we be able to cope with 4 days and would we get sufficient volunteers from the membership to cover all the shifts in both the exhibition and catering areas. Many of our long standing volunteers were only too happy to support once again supplemented with many new members experiencing the Great Yorkshire Show (GYS) for the first time, what was so rewarding to me many had enjoyed their part and expressed they wished to return next year, they never realised what fun it was to be part of the GYS team.

The Exhibition had limited classes excluding any food items due to in previous years the public had criticised us for food waste, this disappointed many of our members, all other classes were well supported, which helped show case what the WI offers, also great interest from the visitors in our Information Stand, greatly impressed with our work on resolutions they were totally unaware of what national influence the WI has. This year we had a variety of demonstrations which again engaged the visitors, run mainly by our own talented members.

The Catering area had two main outlets, the cafeteria offering a wide range of products and our "Food to Go" cart offering pick up and go snacks. This year we decided not to operate the lunch time salad bar and afternoon tea station, instead we introduced plated salads which proved very popular. All the helpers on all the various shifts worked hard, in the words of one of the helpers – "Everything we made was so well received by the public, we left smiling, tired knowing it was a good job done".

Lastly I thank the organising team in both areas, all the members who helped both before, during and after the show in whatever capacity, so the federation could achieve its goal of showing what the WI can achieve when we all work together as a team.

### **Office and Finance Committee - Heather Stoney**

The office and finance committee resumed in 2022 and we are having face to face meetings.

This committee advises the Board of Trustees on all financial matters relating to the Federation draws up a budget. It also deals with all matters concerning the Federation office and its staff, it's role is also to investigate possible grant opportunities to the benefit of the Federation.

The committee consists of the Federation Chairman, Vice- Chairman, Federation Treasurer, Assistant Treasurer and 1 other Board Member.

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### Financial review

The net surplus in the year is £7,382 (2021: £34,783). Unrestricted funds are £135,574 (2021: £126,808). Unrestricted designated funds are £6,048 (2021: £7,592).

### Treasurer's Report - Hazel Smyth

The Federation has managed this year to achieve an excess of income over expenditure, this is as a result of the direct support from WI member's subscriptions and support of Federation Events.

The reopening of the Federation Office following the appointment of a part-time Federation Secretary in January has obviously increased the Federation running costs but fulfils the obligations of the Federation to both members and the wider organisation. Trustees continue to directly support the Federation by undertaking some tasks for free previously performed by employees.

Income in 2022 started slowly with the ongoing Covid restrictions and everyone's concerns about mixing with people who were not in their "family/community bubble". The Spring Council in April at the Majestic Hotel, Harrogate was notably the first event where we could gauge the willingness of members to attend events post COVID. There was a very much reduced attendance from pre-COVID levels and support from reserve funds was required to cover costs. It did however confirm that there was an appetite for the arrangement of further events during the year.

The continued uncertainty during the second quarter of the year resulted in some workshops and events being cancelled due to projected attendance being below the level to cover costs. All events and workshops held in the second half of 2022 have shown a healthy income and as well as providing the opportunities to learn new skills, engage with members from other WI's and enjoy socialising. This continuing increase in numbers attending events bodes well for 2023 when a more fuller programme of workshops and events is planned.

The support of members for events, especially those able to work both in front and behind the scenes including over the extended four days of the Yorkshire Show has resulted in the healthy profit on events. The income from 200 club tickets from both WI's and individual members continues to show a profit.

The Board of Trustees is mindful of the impact of the inflationary costs which members are experiencing, from which the Federation is not immune and therefore is continuing to monitor costs on an ongoing basis to ensure we can provide workshops and events at an acceptable cost. The positive side of the increased rate of inflation is that our cash on deposit is resulting in interest at the rate of £'s per month rather than pence in the later part of the year! We will be continuing to hold some board, committee and events using "Zoom" to reduce both travel and time costs and monitoring all other costs for potential savings. We will also, like National Federation continue with increased use of electronic rather than postal communications to reduce costs where appropriate.

Our major income continues to be provided by the Federation portion of the Wi member's subscriptions, so we are reliant on grass root level support – so thank you to all for being members and a special thank you to those who undertake roles which allow a WI to operate and as Federation Treasurer – extra thanks to all who manage monies.

The Restricted Denman Funds redeployment or allocation are awaiting information from the Denman Trust following the sale of the Denman Estate in April 2022.

The Federation continues to benefit from a very secure financial situation with a healthy balance sheet as we move forward into 2023.

I would like to thank our Accountants JWP Creers, especially Veronica Ridsdale and Imogen Scott for their support and examination of our accounts.

I am indebted to the assistant treasurer, Pam Myers, for her help and support.

### Reserves policy

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

Free reserves are £108,895 at 31 December 2022 (2021: £93,193).

### Investment policy

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

### Risk management

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

### Structure, governance and management

North Yorkshire West Federation of Women's Institute is an association of Women's Institutes formed with a constitution as handed down for Federations from time to time by the National Federation. The current constitution is dated June 2013.

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

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# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2022*

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The trustees' report was approved by the Board of Trustees.



*Heather J Stoney*

Signed on 16/03/23 @ 21:00

Heather Stoney - Chair

Date: 14 March 2023

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

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

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

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

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

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

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

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## INDEPENDENT EXAMINER'S REPORT

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

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I report to the trustees on my examination of the financial statements of North Yorkshire West Federation of Women's Institute (the charity) for the year ended 31 December 2022.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

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

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

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



*N P Clemit*

Countersigned on 17/03/23 @ 11:24

#### N Clemit ACA, FCCA

JWPCreers LLP  
Chartered Accountants  
Genesis 5  
Church Lane  
York  
YO10 5DQ

Dated: 16 March 2023

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

### CURRENT FINANCIAL YEAR

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<b>Income</b>						
Donations and legacies	2	24,147	-	1,119	25,266	47,392
Charitable activities	3	18,162	-	15	18,177	12,506
Other trading activities	4	43,797	-	-	43,797	6,659
Investments	5	876	-	1	877	10
<b>Total income</b>		<b>86,982</b>	<b>-</b>	<b>1,135</b>	<b>88,117</b>	<b>66,567</b>
<b>Expenditure</b>						
Raising funds	6	55,432	-	-	55,432	17,922
Charitable activities	7	21,789	2,461	1,053	25,303	13,862
<b>Total expenditure</b>		<b>77,221</b>	<b>2,461</b>	<b>1,053</b>	<b>80,735</b>	<b>31,784</b>
<b>Net income/(expenditure) before transfers</b>		<b>9,761</b>	<b>(2,461)</b>	<b>82</b>	<b>7,382</b>	<b>34,783</b>
Gross transfers between funds		(995)	917	78	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>8,766</b>	<b>(1,544)</b>	<b>160</b>	<b>7,382</b>	<b>34,783</b>
Fund balances at 1 January 2022		126,808	7,592	12,877	147,277	112,494
<b>Fund balances at 31 December 2022</b>		<b>135,574</b>	<b>6,048</b>	<b>13,037</b>	<b>154,659</b>	<b>147,277</b>

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

All income and expenditure derives from continuing activities.

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

### PRIOR FINANCIAL YEAR

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<b>Income</b>					
Donations and legacies	2	33,566	-	13,826	47,392
Charitable activities	3	11,776	530	200	12,506
Other trading activities	4	6,659	-	-	6,659
Investments	5	10	-	-	10
<b>Total income</b>		<u>52,011</u>	<u>530</u>	<u>14,026</u>	<u>66,567</u>
<b>Expenditure</b>					
Raising funds	6	17,922	-	-	17,922
Charitable activities	7	11,233	1,164	1,465	13,862
<b>Total expenditure</b>		<u>29,155</u>	<u>1,164</u>	<u>1,465</u>	<u>31,784</u>
<b>Net income/(expenditure) for the year</b>		22,856	(634)	12,561	34,783
Gross transfers between funds		(5,277)	7,174	(1,897)	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<u>17,579</u>	<u>6,540</u>	<u>10,664</u>	<u>34,783</u>
Fund balances at 1 January 2021		<u>109,229</u>	<u>1,052</u>	<u>2,213</u>	<u>112,494</u>
<b>Fund balances at 31 December 2021</b>		<u><u>126,808</u></u>	<u><u>7,592</u></u>	<u><u>12,877</u></u>	<u><u>147,277</u></u>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	11		4,349		6,010
Investments	12		15,000		15,000
			<u>19,349</u>		<u>21,010</u>
<b>Current assets</b>					
Stocks	13	50		217	
Debtors	14	9,906		5,283	
Cash at bank and in hand		142,059		131,774	
		<u>152,015</u>		<u>137,274</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(16,705)</u>		<u>(11,007)</u>	
Net current assets			135,310		126,267
<b>Total assets less current liabilities</b>			<u>154,659</u>		<u>147,277</u>
<b>Income funds</b>					
Restricted funds	17		13,037		12,877
Unrestricted funds - designated	18		6,048		7,592
Unrestricted funds - general			135,574		126,808
			<u>154,659</u>		<u>147,277</u>

The financial statements were approved by the Trustees on 14 March 2023



*Heather J Stoney*  
Signed on 16/03/23 @ 21:00

Heather Stoney - Chair



*H Smyth*  
Signed on 15/03/23 @ 21:37

Hazel Smyth - Treasurer

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

#### Charity information

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

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

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019)" and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

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

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

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

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

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

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

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

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

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

#### 1.4 Income

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

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

#### Grants and donations

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

#### Volunteer help

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

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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

##### Raising funds

Raising funds comprises those costs associated with attracting income.

##### Charitable expenditure

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

##### Governance costs

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

##### Support costs

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

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

##### Grants paid

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

#### 1.6 Tangible fixed assets

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

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

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

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

#### 1.7 Fixed asset investments

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

#### 1.8 Stocks

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

#### 1.9 Cash and cash equivalents

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

##### Basic financial assets

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

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### Basic financial liabilities

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

#### 1.10 Leases

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

### 2 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations	141	330	471	11,015	9,000	20,015
Membership fees	24,006	789	24,795	22,551	4,826	27,377
	<u>24,147</u>	<u>1,119</u>	<u>25,266</u>	<u>33,566</u>	<u>13,826</u>	<u>47,392</u>

### 3 Charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Activities	10,239	4,002
Gift shop	39	-
Public affairs	2,225	-
Federation	4,192	7,286
General	1,482	1,218
	<u>18,177</u>	<u>12,506</u>
Analysis by fund		
Unrestricted funds - general	18,162	11,776
Unrestricted funds - designated	-	530
Restricted funds	15	200
	<u>18,177</u>	<u>12,506</u>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 4 Other trading activities

	<b>Unrestricted funds general 2022 £</b>	Unrestricted funds general 2021 £
Non-charitable trading activities	130	-
Fundraising events and activities	43,667	6,659
	<hr/>	<hr/>
Other trading activities	43,797	6,659
	<hr/> <hr/>	<hr/> <hr/>

### 5 Investments

	<b>Unrestricted funds general 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	Unrestricted funds general 2021 £
NS&I income bond	118	-	118	2
Interest receivable	758	1	759	8
	<hr/>	<hr/>	<hr/>	<hr/>
	876	1	877	10
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### 6 Raising funds

	<b>Unrestricted funds general 2022 £</b>	Unrestricted funds general 2021 £
<u>Fundraising and publicity</u>		
Fundraising events and activities	6,041	4,422
Great Yorkshire Show	24,776	-
Other	2,945	2,301
	<hr/>	<hr/>
<u>Trading costs</u>		
Support and governance costs	21,670	11,199
	<hr/>	<hr/>
	55,432	17,922
	<hr/> <hr/>	<hr/> <hr/>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 7 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2022	2021
	£	£
Membership and support	1,620	33
Activities	6,465	2,664
Public affairs	1,067	-
Federation	739	3,542
General	2,723	2,982
Bursaries paid	100	100
	<hr/>	<hr/>
	12,714	9,321
Share of support costs (see note 8)	10,607	3,224
Share of governance costs (see note 8)	1,982	1,317
	<hr/>	<hr/>
	25,303	13,862
	<hr/> <hr/>	<hr/> <hr/>
<b>Analysis by fund</b>		
Unrestricted funds - general	21,789	11,233
Unrestricted funds - designated	2,461	1,164
Restricted funds	1,053	1,465
	<hr/>	<hr/>
	25,303	13,862
	<hr/> <hr/>	<hr/> <hr/>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 8 Support costs

	2022		2022	2021		2021
	Support costs	Governance costs		Support costs	Governance costs	
	£	£	£	£	£	£
Depreciation	1,364	-	1,364	1,164	-	1,164
Premises	9,694	-	9,694	3,669	-	3,669
Salaries	10,609	-	10,609	317	-	317
Office costs	8,183	-	8,183	7,957	-	7,957
Training costs	445	-	445	-	-	-
Independent examiners fee	-	2,040	2,040	-	1,980	1,980
Executive travel and expenses	-	1,640	1,640	-	369	369
Committee travel and expenses	-	12	12	-	51	51
Membership Committee travel and expenses	-	48	48	-	138	138
Activities Committee travel and expenses	-	224	224	-	95	95
	<u>30,295</u>	<u>3,964</u>	<u>34,259</u>	<u>13,107</u>	<u>2,633</u>	<u>15,740</u>
Analysed between						
Trading	19,688	1,982	21,670	9,883	1,316	11,199
Charitable activities	10,607	1,982	12,589	3,224	1,317	4,541
	<u>30,295</u>	<u>3,964</u>	<u>34,259</u>	<u>13,107</u>	<u>2,633</u>	<u>15,740</u>

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

	2022	2021
	£	£
Membership and support	1,523	16
Arts and leisure	6,449	1,298
Public affairs	1,064	-
General	2,716	1,453
Federation	737	1,725
Grants and bursaries	100	49
	<u>12,589</u>	<u>4,541</u>

### 9 Trustees

8 trustees were reimbursed for travel and expenses totalling £1,795 (2021: 7 trustees £481).

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

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	1	-
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	10,609	317
	<u>          </u>	<u>          </u>
	10,609	317
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was £60,000 or more.

### 11 Tangible fixed assets

	Leasehold improvements £	Office fixtures and fittings £	Computer equipment £	Total £
<b>Cost</b>				
At 1 January 2022	3,370	9,452	9,712	22,534
Disposals	-	(594)	(5,146)	(5,740)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2022	3,370	8,858	4,566	16,794
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>				
At 1 January 2022	1,558	6,103	8,863	16,524
Depreciation charged in the year	357	601	406	1,364
Eliminated in respect of disposals	-	(297)	(5,146)	(5,443)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2022	1,915	6,407	4,123	12,445
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>				
At 31 December 2022	1,455	2,451	443	4,349
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2021	1,812	3,349	849	6,010
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 12 Fixed asset investments

	National Savings Income Bond £
<b>Cost or valuation</b>	
At 1 January 2022 & 31 December 2022	15,000
	<u>          </u>
<b>Carrying amount</b>	
At 31 December 2022	15,000
	<u>          </u>
At 31 December 2021	15,000
	<u>          </u>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

<b>13</b>	<b>Stocks</b>		<b>2022</b>	<b>2021</b>
			£	£
	WI stationery		50	217
			<u>50</u>	<u>217</u>
<b>14</b>	<b>Debtors</b>		<b>2022</b>	<b>2021</b>
			£	£
	<b>Amounts falling due within one year:</b>			
	Trade debtors		220	497
	Prepayments and accrued income		9,686	4,786
			<u>9,906</u>	<u>5,283</u>
<b>15</b>	<b>Creditors: amounts falling due within one year</b>		<b>2022</b>	<b>2021</b>
			£	£
		<b>Notes</b>		
	Trade creditors		715	164
	Other creditors		124	47
	Accruals		7,112	2,100
	Deferred income	<b>16</b>	8,754	8,696
			<u>16,705</u>	<u>11,007</u>
<b>16</b>	<b>Deferred income</b>		<b>2022</b>	<b>2021</b>
			£	£
	At 1 January 2022		8,696	6,218
	Additions during the year		587	7,558
	Amounts released to income		(529)	(5,080)
	As at 31 December 2022		<u>8,754</u>	<u>8,696</u>

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

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 17 Restricted funds

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

	Balance at 1 January 2022	Movement in funds			Balance at 31 December 2022
		Income	Expenditure	Transfers	
	£	£	£	£	£
Held fund	5,323	789	-	(222)	5,890
Ann Martin fund	231	1	(100)	-	132
Memorial Book fund	1,204	15	(75)	-	1,144
Denman Tea fund	192	-	-	-	192
Denman Dip fund	189	-	-	-	189
Restart Grant fund	5,618	-	(621)	-	4,997
Newsletter fund	120	30	(150)	-	-
New WI fund	-	300	(107)	300	493
	<u>12,877</u>	<u>1,135</u>	<u>(1,053)</u>	<u>78</u>	<u>13,037</u>

	Balance at 1 January 2021	Movement in funds			Balance at 31 December 2021
		Income	Expenditure	Transfers	
	£	£	£	£	£
Held fund	497	4,826	-	-	5,323
Ann Martin fund	331	-	(100)	-	231
Memorial Book fund	1,004	200	-	-	1,204
Denman Tea fund	192	-	-	-	192
Denman Dip fund	189	-	-	-	189
Restart Grant fund	-	8,000	(485)	(1,897)	5,618
Newsletter fund	-	1,000	(880)	-	120
	<u>2,213</u>	<u>14,026</u>	<u>(1,465)</u>	<u>(1,897)</u>	<u>12,877</u>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

17 **Restricted funds**

**(Continued)**

### **Held Fund**

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

### **Ann Martin Fund**

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

### **Memorial Book Fund**

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

### **Denman Tea Fund**

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

### **Denman Dip Fund**

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

### **Restart Grant**

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

### **Newsletter Fund**

This fund relates to a grant provided by The Two Ridings Community Foundation, Cumbria Community Foundation and Yorkshire Dales Millennium Trust for the printing and distribution of WI's newsletters.

### **New WI Fund**

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

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 18 Unrestricted funds - designated

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

	Balance at 1 January 2022	Movement in funds			Balance at 31 December 2022
		Income	Expenditure	Transfers	
	£	£	£	£	£
Denman	1,582	-	-	-	1,582
Fixed asset fund	6,010	-	(1,364)	(297)	4,349
Product Guild fund	-	-	(992)	992	-
Released suspended WI fund	-	-	(105)	222	117
	<u>7,592</u>	<u>-</u>	<u>(2,461)</u>	<u>917</u>	<u>6,048</u>

	Balance at 1 January 2021	Movement in funds			Balance at 31 December 2021
		Income	Expenditure	Transfers	
	£	£	£	£	£
Denman	1,052	530	-	-	1,582
Fixed asset fund	-	-	(1,164)	7,174	6,010
	<u>1,052</u>	<u>530</u>	<u>(1,164)</u>	<u>7,174</u>	<u>7,592</u>

#### Denman room fund

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

#### Fixed asset fund

This fund relates to the fixed assets of the charity. Transfers into this fund relate to the prior year's NBV of assets, plus the additions in the year from the restricted restart grant.

#### Product Guild fund

This fund represents a donation received last year from Produce Guild in Wensleydale that was given for any use. The board of trustees decided that it would be to support the annual council meeting held in April 2022.

#### Released suspended WI fund

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

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 19 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	2022	2022	2022	2022
	£	£	£	£
Fund balances at 31 December 2022 are represented by:				
Tangible assets	(1)	4,350	-	4,349
Investments	15,000	-	-	15,000
Current assets/(liabilities)	120,288	1,985	13,037	135,310
	<u>135,287</u>	<u>6,335</u>	<u>13,037</u>	<u>154,659</u>
	<u><u>135,287</u></u>	<u><u>6,335</u></u>	<u><u>13,037</u></u>	<u><u>154,659</u></u>
	Unrestricted funds	Designated funds	Restricted funds	Total
	2021	2021	2021	2021
	£	£	£	£
Fund balances at 31 December 2021 are represented by:				
Tangible assets	-	6,010	-	6,010
Investments	15,000	-	-	15,000
Current assets/(liabilities)	116,634	1,582	8,051	126,267
	<u>131,634</u>	<u>7,592</u>	<u>8,051</u>	<u>147,277</u>
	<u><u>131,634</u></u>	<u><u>7,592</u></u>	<u><u>8,051</u></u>	<u><u>147,277</u></u>

### 20 Funds received as agent

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

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

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

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

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

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

	2022	2021
	£	£
Subscriptions (2022: collected £27,806 and passed on £29,058)	27,615	25,991
Pooling of fares	-	-
National raffle	496	-

The balance of monies held at 31 December 2022 on the National Federation of Women's Institute's behalf were as follows:

	2022	2021
	£	£
Subscriptions	191	1,443
Pooling of fares	4,153	6,824
National raffle	-	-

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 21 Operating lease commitments

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

	2022	2021
	£	£
Within one year	6,936	6,936
Between two and five years	19,743	26,154
In over five years	-	525
	<u>26,679</u>	<u>33,615</u>

#### 22 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

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

England & Wales - Charity number 513934

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# Accounts

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



**ANNUAL REPORT AND ACCOUNTS  
2021**

**CHARITY REGISTRATION NO 513934**

Charity Registration No. 513934

**NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2021**

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

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

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Other known name</b>	NYWFWI
<b>Trustees</b>	Julle Clarke Hazel Smyth - Treasurer Pauline Bowman (Resigned 23 March 2021) Susan Butlers Anne Harrison Judith Stansfield Heather Stoney - Chair Elizabeth Whapples Irene Greaves (Resigned 30 April 2021) Pam Myers (Appointed 3 November 2021)
<b>Federation secretary</b>	Michelle Gracey (until January 2021)
<b>Charity number</b>	513934
<b>Principal address</b>	W1 Office Alma House Low St Agneagate Ripon HG4 1NA
<b>Independent examiner</b>	N Clernit ACA, FCCA JWPCreers LLP Chartered Accountants Genesis 5 Church Lane York YO10 5DQ
<b>Bankers</b>	Yorkshire Bank 21 James Street Harrogate HG1 1QU  CCLA Senator House 85 Queen Victoria Street London ER4U 4ET

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

## **TRUSTEES' REPORT**

### **FOR THE PERIOD ENDED 31 DECEMBER 2021**

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The trustees present their report and financial statements for the Period ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019".

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

#### **Objectives and activities**

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

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

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

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

To promote sustainable development for the public benefit by:

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

To advance health for the public benefit; and

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

"Sustainable development" means development which meets the needs of the present generation without compromising the ability of future generations to meet their needs.

The Women's Institute organisation seeks to give women the opportunity of working together through the Women's Institute organisation in their communities, of developing their capacity and skills, and of putting into practice those ideals for which the Women's Institute organisation stands.

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

#### **Main activities**

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

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

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

**FOR THE PERIOD ENDED 31 DECEMBER 2021**

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### **Achievements and performance**

#### **Chairman's Report - Heather Stoney**

Towards the end of 2020 the Federation began to feel that 2021 was not going to be free of restrictions due to the pandemic. We started the year in lockdown which did last until the Spring.

WI ladies are nothing if not resilient and many WI groups continued with Zoom meetings. The federation continued to provide zoom meetings some of which were better supported than others, it is amazing how small the world becomes with Eventbrite, I joined in on a Keep fit session with a lady from Surrey. Thanks must go to Hazel and Judith who organised the programme.

I was elected as your Federation Chairman for 2021/2022. This was announced at the Spring Council also held on Zoom. I was very honoured to be elected and stated that I would work hard to support our members because members are mainstay of the Federation. Julie Clarke was a hard act to follow and hopefully I have done you justice.

I must acknowledge the role Pauline Bowman has played in the federation over several years as Chairman, Treasurer and an active trustee, Pauline resigned from the Board at the end of March- Thank You Pauline for all the work you did to move the federation forward.

The challenges that we have gone through because of the continuing pandemic.

We had no Secretary, Financial Secretary, and no cleaner.

The trustees rose to the challenge as a team, and we all worked extremely hard to keep the federation functioning. We continued to provide newsletters to WI secretaries who were excellent at forwarding newsletters and information to all their members.

It has also made us aware that not all WI's are digital and hopefully we managed to keep them informed and the production of paper newsletters has helped.

Fortunately, with no staff salaries to pay it has helped us balance our books, with no events we had no income. We must give thanks to Hazel and previously Pauline who obtained grants from various sources. Hazel has worked tirelessly to enable us to be in a much healthier position than we hoped for.

August saw the world opened up a little more, trustees staffed the office two and a half days a week, this helped you to have personal contact.

September saw Alma House Garden bathed in sunshine and over 90 members enjoying afternoon tea, what a joy it was to see ladies enjoying each other's company, the sound of laughter – had been in short supply over the last few months.

This sense of friendship and happiness continued into October when we held our Autumn lunch at Tennants. It was a wonderful day and excellent lunch and entertaining speakers.

The year finished with what is obviously one of your favourite events Food & Flowers at Darley Memorial Hall. Julie and her team provided an excellent lunch. The speakers gave us some amazing demonstrations and some ladies who were successful in the raffle went home with prizes of Food & Flowers!

At the events we held we did take all the safety precautions to enable us to have WI ladies meeting up again.

As we approach 2022, we hope that this year will see a more normal life and there is not too much sadness for you all. It has been a very difficult time for several of our members and our thoughts are with you.

I will end on a positive note- Helen Smith is our new Federation secretary and commenced work in January - I am sure you will make her feel welcome in the WI family.

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

We want to thank all the WI's who have had meetings in a bag or garden, telephone calls and not forgetting the chat at the garden gate, our members have been so appreciative of this from you, we have learned about Zoom, no stopping us now you have been an inspiration to us all. Since September we have been able to meet again face to face and we have gained new members which is brilliant news, and as we look forward to our new year, we need to keep our Membership Communication System MCS up to date, as this is the way that we keep in contact with you.

Sadly, we have lost nine WI's over our Federation over the last eighteen months, looking to the future we need to look after the 88 WI's we have but also to look at opening new WI's in areas that have not got a WI as we know that having a WI is part of our communities.

Sadly, we have lost family members and friends over this challenging period and our hearts go out to you all who have been there, we know that our WI's have rallied around us and given us their support just when we needed it.

We at Federation are looking forward to meeting you over the next year and thank you for supporting us over this period.

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

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

**FOR THE PERIOD ENDED 31 DECEMBER 2021**

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

The committee was formulated in April and this is in line with National's Committees, I was voted as Chairman together with three Board of Trustees and six WI members, without grass root members on the committee there would not be a true representative of the membership. Although we were unable to offer a wide range of activities due to the pandemic, I thank them all for their support.

What we did manage to offer in this difficult year was the Federation quiz, the regional heats in three venues, Bainbridge WI arranged the northern heat in Harmby Village Hall, Killinghall WI organised the central heat and Gargrave WI ran the western heat, for which I thank them all and all the participating teams. The final where the eight highest scoring teams were invited to Alma House, Kirby Hill WI gained the most points to become the 2021 winners.

The National competition – The Denman Cup – members had to complete prose based on the painting by Artemisia Gentileschi, "Let me show you what a woman can do!" We were delighted to gain 2nd place out of 68 entries from WI members throughout England and Wales. What an achievement for our Federation and especially Hazel Allen a member from Malham WI. We received other entries and submitted the three we were allowed to submit for which I thanked all members who had submitted an entry.

Unfortunately, we had to cancel the only workshop planned due to insufficient applicants to cover the basic costs.

Finally, we ended the year with the annual Food and Flower Day, and what a day that proved to be 132 members attended, when Sue Fairhurst gave the cookery demonstration offering plenty of ideas for Christmas, in the afternoon Bob Forbes produced dramatic floral displays admired by all. The Catering team produced refreshments from morning coffee to a two-course hot lunch enjoyed by all, as well as the demonstrations the refreshments play a very important part in completing the total package. I thank them all both the catering team and those in attendance from the activities committee in making this year's day so very special as it was very heartening to see so many members relaxed and enjoying each other's company.

Thank you, members, for your support in participating in the activities we were able to offer you in yet another year where the pandemic played such a major part in controlling what we were able to do.

### **Public Affairs Committee - Liz Whapples**

Having the job of writing the annual report for Public Affairs this year has been particularly difficult bearing in mind what has been happening to all of us. As we all know it has not been possible to hold face to face activities and events, which in the past our WI members have enjoyed. However, as a Committee, we have moved forward with some changes having taken place. Our Committee now consists of Viv White from Darley's Angels, Joanne Hayes from Darley's Angels, Judith Stansfield from Melsonby, and myself. It was with sadness that we said goodbye to Rosie Szulmper who has stepped down after doing an amazing job for many years both as a Public Affairs Committee and the representative for ACWW and she will be sadly missed. Wendy Knight who was our Climate Ambassador also stepped down earlier in the year due to family commitments but hopefully may come back into the fold again as she has a wealth of experience to add to our committee.

We continued to meet throughout the year, and I attended a number of National Meetings albeit by zoom informing us of the latest initiatives in relationship to Resolutions and Climate Change events taking place which I passed on through newswatches and the Newsletter. During one of these meetings, I met the new Chair of Public Affairs Nicky Amos and was inspired by her commitment and acknowledgement of the problems we have been facing throughout the pandemic. In my opinion she definitely seems to have her feet well and truly on the ground. All information from National can be found on MyWI and in My Life if you haven't managed to pick up the information I have passed on via the Federation News not to mention the website for National and Federation which also keeps you up to date.

What to the future? You will see from recent correspondence that we are now in a position to organise our International Day which takes place on the 23rd April. Viv White has been actively trying to contact Jodrell Barik in an effort to arrange a visit but they cannot give definite answers to when they are officially opening up, and we are also planning an environment/climate change event and that's just for starters. However, first of all we will be having the result from National of this year's Resolution which will be taken to the AGM. It is our intention, once we know the results of your voting, to try and organise a speaker to help our delegates and those WI members who are not delegates who attend the meeting to have a greater understanding of the implications of adopting or not adopting the Resolution and then taking it back to their WI groups to make their decision as to whether to support the Resolution or not. If you have never attended one of these information events even if you are not the voting delegate it is well worth it because you find out how the AGM works and how the voting takes place as well as being able to help your own groups to come to a decision.

I have decided to step down from the Board of Trustees from April and as a result do not feel I can still be Chairman of Public Affairs but I am hoping to remain on the Committee to support the team, but before I leave can I put out a plea to any of you who are interested in Public Affairs to think about joining our very small team. Everyone works very hard to help keep you all informed and motivated for the future of our wonderful organisation and it is fun.

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

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

**FOR THE PERIOD ENDED 31 DECEMBER 2021**

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

The Board of Trustees had to make a decision by March 2021 as to whether we would attend the show should it go ahead, at this stage there was no firm commitment from the Agricultural Society as to what would be happening due to the constraints of the epidemic, nor did we know what restrictions, if any would be in place.

April is the month when we consult with suppliers and orders placed, not knowing what the position would be in July, it was decided to inform the Society we would not be attending the show should their decision be made to go ahead.

The two contributing factors for that decision were, we did not know what constraints would be in place re ourselves, gatherings and indoor facilities. The second and a very important factor we did not want to put ourselves the Federation in a financial deficit as a result of attending the show, as for us to attend the show it costs many thousands, therefore we felt we could not risk a substantial loss. But hoped 2022 the country would be free from constraints from the epidemic and return to more normal times.

### **Training and Development Committee - Heather Stoney**

The members of this committee are working alongside the Membership Support Committee giving them valuable advice and support as it is required. Therefore, at present this committee is not meeting.

### **Financial review**

The net surplus in the year is £34,783 (2020: £4,147). Unrestricted funds are £126,808 (2020: £109,229). Unrestricted designated funds are £7,592 (2020: £1,052).

### **Treasurer's Report - Hazel Smyth**

2021 has been an interesting year with expectations at the beginning of the year that the COVID impact would lessen as lockdowns and restrictions eased but plans have been impacted all year.

The Board of Trustees have continued to implement cost saving measures, the most significant of these has been the Trustees undertaking all work previously done by the Federation Secretary, Finance Assistant and Cleaner thus removing the major cost of salaries. The complete closure of Alma House for all but a few meetings has meant that operating costs have been further reduced.

We have continued to take advantage of the options and willingness of the Board and Committees to hold meetings remotely mainly using Zoom which has resulted in a significant saving on travel expenses and time.

We are also incredibly grateful to all WI Committees and members who have played their part by accepting the cascading of National and Federation email messages which have resulted in significant saving of postal charges. The award of a grant by Coronavirus Community Fund was distributed to individual WIs to defray some of the cost of local printing for members not able to access online communications.

The subscription income from members is the major contribution to income this year as the continued COVID restrictions have limited income opportunities to Zoom events in most of the year. Fortunately, three major events in the Autumn – Federation Quiz, Autumn Lunch and Food and Flowers were able to be held "in person". The 200 Club continues to provide an on-going income and opportunity for wins by both WIs and individual members.

Our final position is definitely as healthy as it could be and is worthy of all the hours of work that have been invested in the last two years by the Board, WI Committees and individual members in support of their WIs and Federation. This position is allowing us to move forward, reopening the office with an employee in 2022 to support the Federation's activities and we trust with the continued support of WIs, we hopefully move to life with less impact from COVID.

I would like to thank our Accountants JWP Creers, especially Veronica Ridsdale and Charlotte Dunning for their support and examination of our accounts.

### **Reserves policy**

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

Free reserves are £98,019 at 31 December 2021 (2020: £81,316).

### **Investment policy**

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

### **Risk management**

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

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

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

***FOR THE PERIOD ENDED 31 DECEMBER 2021***

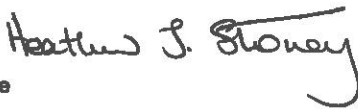
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### **Structure, governance and management**

North Yorkshire West Federation of Women's Institute is an association of Women's Institutes formed with a constitution as handed down for Federations from time to time by the National Federation. The current constitution is dated June 2013.

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

The trustees' report was approved by the Board of Trustees.



Trustee

Date: 9 March 2022

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

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE PERIOD ENDED 31 DECEMBER 2021***

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

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

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

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

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

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

## **INDEPENDENT EXAMINER'S REPORT**

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

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I report to the trustees on my examination of the financial statements of North Yorkshire West Federation of Women's Institute (the charity) for the Period ended 31 December 2021.

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

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

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

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

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

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

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

N Clernit ACA, FCCA

JWPCreers LLP  
Chartered Accountants  
Genesis 5  
Church Lane  
York  
YO10 5DQ

Dated: 17 March 2022

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 DECEMBER 2021

### CURRENT FINANCIAL YEAR

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b>Income</b>						
Donations and legacies	2	33,566	-	13,828	47,392	46,809
Charitable activities	3	11,776	530	200	12,506	15,665
Other trading activities	4	6,669	-	-	6,659	1,934
Investments	5	10	-	-	10	364
<b>Total Income</b>		<b>52,011</b>	<b>530</b>	<b>14,026</b>	<b>66,567</b>	<b>64,772</b>
<b>Expenditure</b>						
Raising funds	6	17,922	-	-	17,922	31,509
Charitable activities	7	11,233	1,164	1,465	13,862	29,116
<b>Total expenditure</b>		<b>29,155</b>	<b>1,164</b>	<b>1,465</b>	<b>31,784</b>	<b>60,625</b>
<b>Net income before transfers</b>		<b>22,856</b>	<b>(634)</b>	<b>12,561</b>	<b>34,783</b>	<b>4,147</b>
<b>Gross transfers between funds</b>		<b>(5,277)</b>	<b>7,174</b>	<b>(1,897)</b>	<b>-</b>	<b>-</b>
<b>Net income for the year</b>						
<b>Net movement in funds</b>		<b>17,579</b>	<b>6,540</b>	<b>10,664</b>	<b>34,783</b>	<b>4,147</b>
<b>Fund balances at 1 January 2021</b>		<b>109,229</b>	<b>1,052</b>	<b>2,213</b>	<b>112,494</b>	<b>108,347</b>
<b>Fund balances at 31 December 2021</b>		<b>126,808</b>	<b>7,592</b>	<b>12,877</b>	<b>147,277</b>	<b>112,494</b>

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

All income and expenditure derives from continuing activities.

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2021

### PRIOR FINANCIAL YEAR

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
	<b>Notes</b>				
<b>Income</b>					
Donations and legacies	2	46,809	-	-	46,809
Charitable activities	3	15,625	-	40	15,665
Other trading activities	4	1,934	-	-	1,934
Investments	5	363	-	1	364
<b>Total Income</b>		<b>64,731</b>	<b>-</b>	<b>41</b>	<b>64,772</b>
<b>Expenditure</b>					
Raising funds	6	31,509	-	-	31,509
Charitable activities	7	29,076	-	40	29,116
<b>Total expenditure</b>		<b>60,585</b>	<b>-</b>	<b>40</b>	<b>60,625</b>
<b>Net income before transfers</b>		<b>4,146</b>	<b>-</b>	<b>1</b>	<b>4,147</b>
<b>Gross transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income for the year/ Net movement in funds</b>		<b>4,146</b>	<b>-</b>	<b>1</b>	<b>4,147</b>
<b>Fund balances at 1 January 2020</b>		<b>105,083</b>	<b>1,052</b>	<b>2,212</b>	<b>108,347</b>
<b>Fund balances at 31 December 2020</b>		<b>109,229</b>	<b>1,052</b>	<b>2,213</b>	<b>112,494</b>

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

All income and expenditure derives from continuing activities.

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	11		6,010		5,278
Investments	12		15,000		15,000
			<u>21,010</u>		<u>20,278</u>
<b>Current assets</b>					
Stocks	13	217		370	
Debtors	14	5,283		1,053	
Cash at bank and in hand		131,774		112,959	
		<u>137,274</u>		<u>114,382</u>	
<b>Creditors: amounts falling due within one year</b>	15	<b>(11,007)</b>		<b>(22,166)</b>	
<b>Net current assets</b>			<b>126,267</b>		<b>92,216</b>
<b>Total assets less current liabilities</b>			<b>147,277</b>		<b>112,494</b>
<b>Income funds</b>					
Restricted funds	17		12,877		2,213
Unrestricted funds - designated	18		7,592		1,052
Unrestricted funds - general			126,808		109,229
			<u>147,277</u>		<u>112,494</u>

The financial statements were approved by the Trustees on 9 March 2022



Trustee

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

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE PERIOD ENDED 31 DECEMBER 2021**

#### **1 Accounting policies**

##### **Charity Information**

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

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

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019)" and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

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

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

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

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

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

The charity like almost every sector has felt the impact of the COVID-19 outbreak especially with not being able to fundraise. The charity continues to operate, albeit on a smaller scale, and the trustees are working hard to minimise costs in the hope that the impact will be minimal.

The trustees are confident that the charity is a going concern.

##### **1.3 Charitable funds**

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

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

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

##### **1.4 Income**

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

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

##### **Grants and donations**

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

##### **Volunteer help**

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

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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

##### Raising funds

Raising funds comprises those costs associated with attracting income.

##### Charitable expenditure

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

##### Governance costs

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

##### Support costs

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

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

##### Grants paid

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

#### 1.6 Tangible fixed assets

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

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

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

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Fixed asset investments

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

#### 1.8 Stocks

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

#### 1.9 Cash and cash equivalents

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

##### Basic financial assets

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

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### Basic financial liabilities

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

#### 1.10 Leases

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

### 2 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £
Donations	11,015	9,000	20,015	18,422
COVID- 19 grants (HMRC)	-	-	-	8,051
Membership fees	22,551	4,826	27,377	20,336
	<u>33,566</u>	<u>13,826</u>	<u>47,392</u>	<u>46,809</u>

### 3 Charitable activities

	Charitable Income 2021 £	Charitable Income 2020 £
Workshops	-	14
Arts and leisure	4,002	1,786
Craft and home economics	-	2,233
Gift shop	-	733
Public affairs	-	2,204
Federation	7,286	1,608
General	1,218	7,087
	<u>12,506</u>	<u>15,665</u>
Analysis by fund		
Unrestricted funds - general	11,776	15,625
Unrestricted funds - designated	530	-
Restricted funds	200	40
	<u>12,506</u>	<u>15,665</u>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

### 4 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Fundraising events and activities	6,659	1,750
Trading activity income: other	-	184
	<hr/>	<hr/>
Other trading activities	<u>6,659</u>	<u>1,934</u>

### 5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
NS&I income bond	2	173	-	173
Interest receivable	8	190	1	191
	<hr/>	<hr/>	<hr/>	<hr/>
	<u>10</u>	<u>363</u>	<u>1</u>	<u>364</u>

### 6 Raising funds

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
<u>Fundraising and publicity</u>		
Fundraising events and activities	4,422	(12)
Other	2,301	148
	<hr/>	<hr/>
<u>Trading costs</u>		
Support and governance costs	11,199	31,373
	<hr/>	<hr/>
	<u>17,822</u>	<u>31,509</u>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2021

### 7 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Membership and support	33	145
Arts and leisure	2,664	2,411
Craft and home economics	-	486
Gift shop	-	733
Public affairs	-	728
Federation	3,542	1,825
General	2,982	1,654
Bursaries paid	100	-
	<u>9,321</u>	<u>7,982</u>
Share of support costs (see note 8)	3,224	19,234
Share of governance costs (see note 8)	1,317	1,900
	<u>13,862</u>	<u>29,116</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	11,233	29,076
Unrestricted funds - designated	1,164	-
Restricted funds	1,465	40
	<u>13,862</u>	<u>29,116</u>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

### 8 Support costs

	2021		2021	2020		2020
	Support costs	Governance costs		Support costs	Governance costs	
	£	£	£	£	£	£
Depreciation	1,164	-	1,164	1,004	-	1,004
Premises	3,669	-	3,669	10,860	-	10,860
Salaries	317	-	317	29,999	-	29,999
Office costs	7,957	-	7,957	6,844	-	6,844
Independent examiners fee	-	1,980	1,980	-	2,090	2,090
Executive travel and expenses	-	369	369	-	1,033	1,033
Committee travel and expenses	-	51	51	-	677	677
Membership Committee travel and expenses	-	138	138	-	-	-
Activities Committee travel and expenses	-	95	95	-	-	-
	<u>13,107</u>	<u>2,633</u>	<u>15,740</u>	<u>48,707</u>	<u>3,800</u>	<u>52,507</u>
Analysed between						
Trading	9,883	1,316	11,199	29,473	1,900	31,373
Charitable activities	3,224	1,317	4,541	19,234	1,900	21,134
	<u>13,107</u>	<u>2,633</u>	<u>15,740</u>	<u>48,707</u>	<u>3,800</u>	<u>52,507</u>

Charitable activities support costs are split as follows:

	2021	2020
	£	£
Membership and support	16	384
Workshops	-	-
Arts and leisure	1,288	6,383
Craft and home economics	-	1,288
Gift shop	-	1,841
Public affairs	-	1,927
General	1,453	4,380
Federation	1,725	4,831
Grants and bursaries	49	-
	<u>4,541</u>	<u>21,134</u>

### 9 Trustees

7 trustees were reimbursed for travel and expenses totalling £481 (2020: 9 trustees £1,033).

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

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2021

### 10 Employees

The average monthly number of employees during the Period was:

	2021 Number	2020 Number
Total	-	3
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	317	23,970
Pension costs	-	381
Redundancy payments	-	5,648
	<u>          </u>	<u>          </u>
	<b>317</b>	<b>29,999</b>
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was £80,000 or more.

### 11 Tangible fixed assets

	Leasehold improvements £	Office fixtures and fittings £	Computer equipment £	Total £
<b>Cost</b>				
At 1 January 2021	3,370	8,278	8,989	20,637
Additions	-	1,174	723	1,897
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2021	3,370	9,452	9,712	22,534
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>				
At 1 January 2021	1,201	5,499	8,680	15,380
Depreciation charged in the Period	357	604	203	1,164
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2021	1,558	6,103	8,883	16,524
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>				
At 31 December 2021	1,812	3,349	849	6,010
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2020	2,168	2,779	331	5,278
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2021

### 12 Fixed asset investments

	National Savings Income Bond £
<b>Valuation</b>	
At 1 January 2021 & 31 December 2021	15,000
<b>Carrying amount</b>	
At 31 December 2021	15,000
At 31 December 2020	15,000

### 13 Stocks

	2021 £	2020 £
Finished goods and goods for resale		211
WI stationery	217	159
	<u>217</u>	<u>370</u>

### 14 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	497	121
Prepayments and accrued income	4,786	932
	<u>5,283</u>	<u>1,053</u>

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

	Notes	2021 £	2020 £
Trade creditors		184	23
Other creditors		47	59
Accruals		2,100	15,866
Deferred income	16	8,696	6,218
		<u>11,007</u>	<u>22,166</u>

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2021

### 16 Deferred Income

	2021	2020
	£	£
At 1 January 2021	6,218	
Additions during the year	7,558	-
Amounts released to Income	(5,080)	6,218
As at 31 December 2021	<u>8,696</u>	<u>6,218</u>

Deferred income relates to 3 months of subscription income as membership was extended in 2020, and now runs from April - March. It also relates to Rock Choir subscriptions, 200 club subscriptions and netball fees. In 2020 it related to membership income and Rock Choir subscriptions.

### 17 Restricted funds

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

	Balance at 1 January 2021	Movement in funds			Balance at 31 December 2021
		Income	Expenditure	Transfers	
	£	£	£	£	£
Held fund	497	4,826	-	-	5,323
Ann Martin fund	331	-	(100)	-	231
Memorial Book fund	1,004	200	-	-	1,204
Denman Tea fund	192	-	-	-	192
Denman Dip fund	189	-	-	-	189
Restart Grant fund	-	8,000	(485)	(1,897)	5,618
Newsletter fund	-	1,000	(890)	-	120
	<u>2,213</u>	<u>14,026</u>	<u>(1,485)</u>	<u>(1,897)</u>	<u>12,877</u>

	Balance at 1 January 2020	Movement in funds			Balance at 31 December 2020
		Income	Expenditure	Transfers	
	£	£	£	£	£
Held fund	497	-	-	-	497
Ann Martin fund	330	1	-	-	331
Memorial Book fund	1,004	40	(40)	-	1,004
Denman Tea fund	192	-	-	-	192
Denman Dip fund	189	-	-	-	189
	<u>2,212</u>	<u>41</u>	<u>(40)</u>	<u>-</u>	<u>2,213</u>

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

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE PERIOD ENDED 31 DECEMBER 2021**

### **17 Restricted funds**

**(Continued)**

#### **Held Fund**

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

#### **Ann Martin Fund**

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

#### **Memorial Book Fund**

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

#### **Denman Tea Fund**

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

#### **Denman Dip Fund**

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

#### **Restart Grant**

This fund has been provided by Harrogate Council to help the WI continue as a socially beneficial organisation, despite the impact of COVID. Capital items of £1,897 were purchased in the year, and their value transferred to the designated fixed assets fund.

#### **Newsletter Fund**

This fund relates to a grant provided by The Two Ridings Community Foundation, Cumbria Community Foundation and Yorkshire Dales Millennium Trust for the printing and distribution of WI's newsletters.

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2021

### 18 Unrestricted funds - designated

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

	Balance at 1 January 2021	Movement in funds			Balance at 31 December 2021
		Income	Expenditure	Transfers	
	£	£	£	£	£
Denman	1,052	530	-	-	1,582
Fixed asset fund	-	-	(1,164)	7,174	6,010
	<u>1,052</u>	<u>530</u>	<u>(1,164)</u>	<u>7,174</u>	<u>7,592</u>

	Balance at 1 January 2020	Movement in funds			Balance at 31 December 2020
		Income	Expenditure	Transfers	
	£	£	£	£	£
Denman	1,052	-	-	-	1,052
	<u>1,052</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,052</u>

#### Denman Room Fund

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

#### Fixed Asset Fund

This fund relates to the fixed assets of the charity. Transfers into this fund relate to the prior year's NBV of assets, plus the additions in the year from the restricted restart grant.

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2021

### 19 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2021 are represented by:				
Tangible assets	-	8,010	-	8,010
Investments	15,000	-	-	15,000
Current assets/(liabilities)	116,634	1,582	8,051	126,267
	<u>131,634</u>	<u>7,592</u>	<u>8,051</u>	<u>147,277</u>
	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2020 are represented by:				
Tangible assets	5,278	-	-	5,278
Investments	15,000	-	-	15,000
Current assets/(liabilities)	88,951	1,052	2,213	92,216
	<u>109,229</u>	<u>1,052</u>	<u>2,213</u>	<u>112,494</u>

### 20 Funds received as agent

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

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

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

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

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

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

	2021 £
Subscriptions	25,991
Pooling of fares	-
National raffle	-

The balance of monies held at 31 December 2021 on the National Federation of Women's Institute's behalf were as follows:

	2021 £
Subscriptions	1,443
Pooling of fares	6,824
National raffle	-

# NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE PERIOD ENDED 31 DECEMBER 2021

#### 21 Operating lease commitments

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

	2021	2020
	£	£
Within one year	6,938	7,390
Between two and five years	26,154	27,594
In over five years	525	6,825
	<u>33,615</u>	<u>41,809</u>

#### 22 Related party transactions

There were no disclosable related party transactions during the Period (2020 - none).

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

England & Wales - Charity number 513934

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# Accounts

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

**TRUSTEES ANNUAL REPORT &  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2020**

Charity Registration Number 513934

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

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## NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

### ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### TRUSTEES' ANNUAL REPORT

The trustees present their report and the 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 and Reporting by Charities" 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 notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

#### **Objectives and activities for the public benefit**

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

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

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

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

To promote sustainable development for the public benefit by:

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

To advance health for the public benefit; and

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

"Sustainable development" means development which meets the needs of the present generation without compromising the ability of future generations to meet their needs.

The Women's Institute organisation seeks to give women the opportunity of working together through the Women's Institute organisation in their communities, of developing their capacity and skills, and of putting into practice those ideals for which the Women's Institute organisation stands.

#### **Main activities**

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

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

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

**ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

**TRUSTEES' ANNUAL REPORT (Continued)**

**Achievements and performance**

The Federation started 2020 with all the usual enthusiasm and optimism for the year. The programme of events was all decided for the year and we did manage to run a First Aid course, a gardening event, looking at Colour throughout the Year. Then to compliment your garden we ran a workshop demonstrating how to make a garden willow obelisk. There were two other workshops, a felted Jack Rabbit workshop and we learnt how to make Dorset buttons. The Public Affairs Committee held a very successful International Day relating to Scotland and the Scottish Isles. In February many of us attended 'Yorkshire Reunited', a Service of Thanksgiving in York. In addition, the Federation Choir enjoyed two performances, Saturday February 8th at St Leonards Church Burton Leonard, then on Saturday 7th March at Ripon Cathedral. Fortunately, the Walking Netball groups were still meeting in Harrogate and Knaresborough.

Then the pandemic struck, and we went into total lockdown in March. Looking back, it was amazing how the Trustees jumped into action and placed the existing programme on hold and set about ensuring our Federation would survive this terrible virus. We knew communication was the key to success during any disaster and to ensure we kept our members up to date we launched our weekly update. Finance was another key concern, and the focus has never left this area of the Trustees obligations. We concentrated on our Governance costs and made changes to reduce these on a permanent basis. All services that we could live without were cancelled for the foreseeable future, grant applications were made to every organisation we knew of and the staff were instructed to work from home, and we took advantage of the Government furlough scheme. The decision was made to make the cleaner redundant as it did not make financial sense to continue to employ, as the office was closed and without knowing for how long, this was a no-win situation. Our grant applications were very successful and continue to be so and have certainly supported our objective to remain solvent.

The Federation Secretary requested redundancy, and this was executed in January 2021. Without doubt the furlough scheme was a massive support to the Federation but once the scheme format changed, she felt she could not sustain the reduction in salary. The decision to agree to this was not taken lightly but the benefits are we can now review the number of hours required of the office staff in the future which will allow for a considerable saving going forward. The Finance Secretary resigned in October. This meant we no longer had to cover her wages.

The Trustees have stepped up to the plate and taken on the work themselves, working from home and holding Zoom meetings. Committees have done the same and expect they will continue to do so as it certainly has its benefits. We held our 2020 Annual Meeting via Zoom and welcomed 42 Members.

As a Charity we rely on fund raising to generate income and without being able to attend the Great Yorkshire Show or run any events/workshops we are very limited, in fact completely devoid of any such activities. We have run Zoom presentations which sadly have not generated as much income as we hoped which is probably a result of the competition, we face from Denman Zoom events.

There is some concern that some members may decide not to sign up to their WIs again due to the lack of a programme in existence. However, the Trustees have met to plan some events once it is safe to do so. NFWI did carry out some research in acknowledgement of the possibility of members not returning and the Flexible Subscription initiative was launched. Institutes have the option of not charging their share of the subscriptions, in effect, halving the cost, we wait to see what impact that has generated.

**Financial review**

The net surplus in the year is £4,147 (2019: deficit £13,109). Unrestricted funds are £110,281 (2019:£ 106,135).

The office and finance committee have met 2 times in 2020. It has made a number of recommendations to the trustees which have been implemented.

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

**ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

**TRUSTEES' ANNUAL REPORT (Continued)**

**Reserves policy**

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

Free reserves are £61,316 at 31 December 2020 (2019: £47,315).

**Investment policy**

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

**Structure, governance and management**

North Yorkshire West Federation of Women's Institute is an association of Women's Institutes formed with a constitution as handed down for Federations from time to time by the National Federation. The current constitution is dated June 2013.

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

**NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE**  
**ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**  
**TRUSTEES' ANNUAL REPORT (Continued)**

**Reference and administrative details**

Charity name	North Yorkshire West Federation of Women's Institute
Other known name	NYWFWI
Charity number	513934
Principal address	Alma House Low St Agnesgate Ripon HG4 1NG

**Trustees**

The trustees who manage the charity: -

Julie Clarke	Chair
Hazel Smyth	Treasurer from March 2021 (Appointed July 2020)
Pauline Bowman	Vice Chair & Acting Treasurer (Resigned March 2021)
Susan Butters	(Appointed October 2020)
Anne Harrison	
Judith Stansfield	
Heather Stoney	
Elizabeth Whapples	
Sue Earl-Armstrong	(Resigned June 2020)
Jean Jones	(Resigned August 2020)
Margaret Merrall	(Resigned July 2020)
Marcia Newton	(Resigned March 2020)
Jackie Williams	(Resigned October 2020)
Irene Greaves	(Appointed October 2020 & resigned March 2021)

The trustees are deemed the key management personnel.

Federation secretary	Michelle Gracey (until January 2021)
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**Advisors**

Principal bankers	Yorkshire Bank 21 James Street Harrogate HG1 1QU	CCLA Senator House 85 Queen Victoria Street London ER4U 4ET
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Independent examiner	N Clemit ACA, FCCA JWPCreers LLP Chartered Accountants Genesis 5 Church Lane Heslington York YO10 5DQ
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**NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE**

**ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

**TRUSTEES' ANNUAL REPORT (Continued)**

**Trustees' responsibilities in relation to the financial statements**

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 7 April 2021 and signed on their behalf by:

  
.....  
Julie Clarke, Chair

**NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE**  
**ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which comprise the statement of financial activities, balance sheet and relevant notes.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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.

**Independent examiner's statement**

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

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

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

Nigel Clemit ACA, FCCA  
JWPCreers LLP  
Chartered Accountants  
Genesis 5  
Church Lane  
Heslington  
York  
YO10 5DQ

8 April 2021

**NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
<b>Income</b>					
Donations and legacies	2	46,809	-	46,809	28,487
Charitable activities	2	15,625	40	15,665	74,012
Other trading activities	2	1,934	-	1,934	41,321
Investments	2	363	1	364	594
<b>Total income</b>		<b>64,731</b>	<b>41</b>	<b>64,772</b>	<b>144,414</b>
<b>Expenditure</b>					
Raising funds		31,509	-	31,509	65,325
Charitable activities		29,076	40	29,116	92,198
<b>Total expenditure</b>	3	<b>60,585</b>	<b>40</b>	<b>60,625</b>	<b>157,523</b>
<b>Net income/(expenditure)</b>		<b>4,146</b>	<b>1</b>	<b>4,147</b>	<b>(13,109)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>4,146</b>	<b>1</b>	<b>4,147</b>	<b>(13,109)</b>
Total funds brought forward		106,135	2,212	108,347	121,456
<b>Total funds carried forward</b>		<b>110,281</b>	<b>2,213</b>	<b>112,494</b>	<b>108,347</b>


All income and expenditure derive from continuing activities.

NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

BALANCE SHEET AT 31 DECEMBER 2020

	Note	31 December 2020		31 December 2019
		£	£	£
<b>FIXED ASSETS</b>				
Tangible assets	8		5,278	6,282
Investments	9		15,000	15,000
			<hr/>	<hr/>
<b>TOTAL FIXED ASSETS</b>			20,278	21,282
<b>CURRENT ASSETS</b>				
Stock	10	370		311
Debtors and prepayments	11	1,053		8,839
Cash at bank and in hand		112,959		94,746
		<hr/>		<hr/>
<b>TOTAL CURRENT ASSETS</b>			114,382	103,896
			<hr/>	<hr/>
<b>Liabilities: Amounts falling due within one year</b>				
Creditors and accruals	12		(22,166)	(16,831)
			<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>			92,216	87,065
			<hr/>	<hr/>
<b>TOTAL NET ASSETS</b>			112,494	108,347
			<hr/> <hr/>	<hr/> <hr/>
<b>THE FUNDS OF THE CHARITY</b>				
Unrestricted	14		110,281	106,135
Restricted	14		2,213	2,212
			<hr/>	<hr/>
<b>TOTAL CHARITY FUNDS</b>			112,494	108,347
			<hr/> <hr/>	<hr/> <hr/>

Approved by the trustees on 7 April 2021 and signed on their behalf by:

  
.....  
Hazel Smyth, Treasurer

## NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

### NOTES TO THE ACCOUNTS - 31 DECEMBER 2020

#### 1. ACCOUNTING POLICIES

##### **Basis of accounting**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **Going concern**

The charity like almost every sector has felt the impact of the COVID-19 outbreak especially with not being able to fundraise. The charity continues to operate, albeit on a smaller scale, and the trustees are working hard to minimise costs in the hope that the impact will be minimal.

##### **Fund accounting**

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

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

Restricted funds are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **Income recognition**

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

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

##### **Grants and donations**

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

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

**NOTES TO THE ACCOUNTS - 31 DECEMBER 2020**

**1. ACCOUNTING POLICIES - continued**

**Volunteer help**

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

**Expenditure recognition**

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

**Operating leases**

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

**Raising funds**

Raising funds comprises those costs associated with attracting income.

**Charitable expenditure**

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

**Governance costs**

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

**Support costs**

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

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

**Grants paid**

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

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

**NOTES TO THE ACCOUNTS - 31 DECEMBER 2020**

**1. ACCOUNTING POLICIES – continued**

**Tangible fixed assets and depreciation**

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

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

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

**Investments**

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

**Stocks**

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

**Debtors and creditors**

Debtors and creditors are recorded when receivable or payable.

**Financial instruments**

The charity has financial assets and liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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

**NOTES TO THE ACCOUNTS - 31 DECEMBER 2020**

**2. ANALYSIS OF INCOME**

	2020			2019		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
<b>Donations and legacies</b>						
Donations	18,422	-	18,422	-	497	497
Membership fees	20,336	-	20,336	27,990	-	27,990
COVID-19 grants (HMRC)	8,051	-	8,051	-	-	-
	<u>46,809</u>	<u>-</u>	<u>46,809</u>	<u>27,990</u>	<u>497</u>	<u>28,487</u>
<b>Income from charitable activities</b>						
Sub-committees:						
Membership and support	-	-	-	525	-	525
Workshops	14	-	14	1,935	-	1,935
Arts and leisure	1,786	-	1,786	17,821	-	17,821
Craft and home economics	2,233	-	2,233	12,634	-	12,634
Gift shop	733	-	733	1,424	-	1,424
Public affairs	2,204	-	2,204	3,362	-	3,362
Federation	1,608	-	1,608	26,084	-	26,084
General	7,047	40	7,087	9,923	304	10,227
	<u>15,625</u>	<u>40</u>	<u>15,665</u>	<u>73,708</u>	<u>304</u>	<u>74,012</u>
<b>Other trading activities</b>						
Fundraising events and activities	1,750	-	1,750	40,671	-	40,671
Other	184	-	184	650	-	650
	<u>1,934</u>	<u>-</u>	<u>1,934</u>	<u>41,321</u>	<u>-</u>	<u>41,321</u>
<b>Investment income</b>						
NS&I income bond	173	-	173	173	-	173
Interest received	190	1	191	419	2	421
	<u>363</u>	<u>1</u>	<u>364</u>	<u>592</u>	<u>2</u>	<u>594</u>
<b>Total income</b>	<u>64,731</u>	<u>41</u>	<u>64,772</u>	<u>143,611</u>	<u>803</u>	<u>144,414</u>

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

**NOTES TO THE ACCOUNTS - 31 DECEMBER 2020**

**3. ANALYSIS OF EXPENDITURE**

	2020			2019		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
<b>Expenditure on raising funds</b>						
Fundraising events and activities	(12)	-	(12)	27,578	-	27,578
Other	148	-	148	525	-	525
Support costs (note 4)	31,373	-	31,373	37,222	-	37,222
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	31,509	-	31,509	65,325	-	65,325
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Expenditure on charitable activities</b>						
Membership and support	529	-	529	1,173	-	1,173
Workshops	-	-	-	1,486	-	1,486
Arts and leisure	8,794	-	8,794	19,296	-	19,296
Craft and home economics	1,774	-	1,774	15,711	-	15,711
Gift shop	2,674	-	2,674	2,224	-	2,224
Public affairs	2,654	-	2,654	1,620	-	1,620
Federation	6,656	-	6,656	36,596	-	36,596
General	5,995	40	6,035	13,432	660	14,092
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	29,076	40	29,116	91,538	660	92,198
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total expenditure</b>	<u>60,585</u>	<u>40</u>	<u>60,625</u>	<u>156,863</u>	<u>660</u>	<u>157,523</u>

NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

NOTES TO THE ACCOUNTS - 31 DECEMBER 2020

4. SUPPORT AND GOVERNANCE COSTS

	Raising funds £	Charitable activities £	Total cost 2020 £	Total cost 2019 £
Premises	6,516	4,344	10,860	14,503
Salaries	16,499	13,500	29,999	23,957
Office costs	5,886	958	6,844	8,036
Communication	-	-	-	6,181
Governance	1,900	1,900	3,800	9,063
Depreciation	572	432	1,004	1,004
Bad debt	-	-	-	300
	<u>31,373</u>	<u>21,134</u>	<u>52,507</u>	<u>63,044</u>

**Governance costs**

	2020 £	2019 £
Executive travel and expenses	1,033	3,749
Committee travel and expenses	677	2,917
Accountancy fees	2,090	2,397
	<u>3,800</u>	<u>9,063</u>

Charitable activities support costs is split as follows:

	2020 £	2019 £
Membership and support	384	328
Workshops	-	416
Arts and leisure	6,383	5,404
Craft and home economics	1,288	4,400
Gift shop	1,941	623
Public affairs	1,927	454
General	4,380	3,947
Federation	4,831	10,250
	<u>21,134</u>	<u>25,822</u>

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

**NOTES TO THE ACCOUNTS - 31 DECEMBER 2020**

**5. TRUSTEE EXPENSES**

9 trustees (2019: 14) were reimbursed for travel and expenses totalling £1,033 in the year (2019: £3,749).

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

**6. EXAMINATION FEES**

	2020 £	2019 £
Independent examiner's fees (including VAT)	2,000	1,900

**7. STAFF COSTS AND EMOLUMENTS**

	2020 £	2019 £
Wages and salaries	23,970	23,620
Pension costs	381	337
Redundancy payments	5,648	-
Total staff costs	29,999	23,957

	2020	2019
Average number of employees	3	3

No employees received emoluments of more than £60,000 (2019: nil).

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NOTES TO THE ACCOUNTS - 31 DECEMBER 2020

8. TANGIBLE FIXED ASSETS

	Leasehold improvements	Office fixtures and fittings	Computer equipment	Total
	£	£	£	£
<b>Cost or valuation</b>				
As at 1 January 2020	3,369	8,279	8,990	20,638
As at 31 December 2020	3,369	8,279	8,990	20,638
<b>Depreciation</b>				
As at 1 January 2020	844	4,935	8,577	14,356
Charge for year	357	565	82	1,004
As at 31 December 2020	1,201	5,500	8,659	15,360
<b>Net book value</b>				
As at 31 December 2020	2,168	2,779	331	5,278
As at 31 December 2019	2,525	3,344	413	6,282

9. INVESTMENT ASSETS

	2020 £	2019 £
National Savings Income Bond	15,000	15,000

10. STOCK

	2020 £	2019 £
Finished goods and goods for resale	211	156
WI stationery	159	155
	370	311

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

**NOTES TO THE ACCOUNTS - 31 DECEMBER 2020**

**11. DEBTORS AND PREPAYMENTS**

	2020 £	2019 £
Trade debtors	121	33
Other debtors	-	21
Prepayments and accrued income	932	8,785
	<u>1,053</u>	<u>8,839</u>

**12. CREDITORS AND ACCRUALS falling due within one year**

	2020 £	2019 £
Trade creditors	23	1,647
Other creditors	59	41
Accruals	15,866	1,900
Deferred income (note 13)	6,218	13,243
	<u>22,166</u>	<u>16,831</u>

**13. DEFERRED INCOME**

	2020 £	2019 £
At 1 January 2020	13,243	15,875
Additions during the year	6,218	13,243
Amounts released to income	(13,243)	(15,875)
	<u>6,218</u>	<u>13,243</u>

Deferred income relates to 3 months of subscription income as membership period extended from 12 to 15 months and Rock Choir subscriptions. In 2019 it related to trips, meetings and subscriptions.

NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

NOTES TO THE ACCOUNTS - 31 DECEMBER 2020

14. ANALYSIS OF FUNDS

	Balance b/fwd 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance c/fwd 31 December 2020 £
<b>Unrestricted Funds</b>					
General Funds	105,083	64,731	(60,585)	-	109,229
Designated Funds:					
Denman Fund	1,052	-	-	-	1,052
<b>Total Unrestricted Funds</b>	<u>106,135</u>	<u>64,731</u>	<u>(60,585)</u>	<u>-</u>	<u>110,281</u>
<b>Restricted Funds</b>					
Held Fund	497	-	-	-	497
Ann Martin Fund	330	1	-	-	331
Memorial Book Fund	1,004	40	(40)	-	1,004
Denman Tea Fund	192	-	-	-	192
Denman Dip Fund	189	-	-	-	189
<b>Total Restricted Funds</b>	<u>2,212</u>	<u>41</u>	<u>(40)</u>	<u>-</u>	<u>2,213</u>
<b>Total Funds</b>	<u>108,347</u>	<u>64,772</u>	<u>(60,625)</u>	<u>-</u>	<u>112,494</u>
	Balance b/fwd 1 January 2019 £	Income £	Expenditure £	Transfers £	Balance c/fwd 31 December 2019 £
<b>Unrestricted Funds</b>					
General Funds	116,149	143,611	(153,863)	(814)	105,083
Designated Funds:					
Denman Fund	1,052	-	-	-	1,052
Boiler Fund	2,000	-	(3,000)	1,000	-
<b>Total Unrestricted Funds</b>	<u>119,201</u>	<u>143,611</u>	<u>(156,863)</u>	<u>186</u>	<u>106,135</u>
<b>Restricted Funds</b>					
Held Fund	186	497	-	(186)	497
Ann Martin Fund	328	2	-	-	330
Memorial Book Fund	1,514	150	(660)	-	1,004
Denman Tea Fund	192	-	-	-	192
Denman Dip Fund	35	154	-	-	189
<b>Total Restricted Funds</b>	<u>2,255</u>	<u>803</u>	<u>(660)</u>	<u>(186)</u>	<u>2,212</u>
<b>Total Funds</b>	<u>121,456</u>	<u>144,414</u>	<u>(157,523)</u>	<u>-</u>	<u>108,347</u>

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

**NOTES TO THE ACCOUNTS - 31 DECEMBER 2020**

**14. ANALYSIS OF FUNDS - continued**

**Designated Funds**

**Denman Room Fund**

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

**Boiler Fund (2019 only)**

This fund was designated for boiler costs.

**Restricted income funds**

**Held Fund**

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

**Ann Martin Fund**

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

**Memorial Book Fund**

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

**Denman Tea Fund**

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

**Denman Dip Fund**

This fund relates to monies raised to provide bursaries to assist members to attend Denman College. The transfer last year represents expenditure from previous years.

**15. NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
Tangible fixed assets	5,278	-	5,278	6,282
Investment assets	15,000	-	15,000	15,000
Current assets	112,169	2,213	114,382	103,896
Current liabilities	(22,166)	-	(22,166)	(16,831)
	<u>110,281</u>	<u>2,213</u>	<u>112,494</u>	<u>108,347</u>

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

**NOTES TO THE ACCOUNTS - 31 DECEMBER 2020**

**16. FUNDS RECEIVED AS AGENT**

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

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

- North Yorkshire West Federation of Women's Institute oversee all the local Women's Institutes and collect subscriptions in from them, the national element is forwarded on to the National Federation.
- Each individual Women's Institute pays a contribution towards the National Federation Annual Meeting which are collected by North Yorkshire West Federation of Women's Institute as pooling of fares.
- North Yorkshire West Federation of Women's Institute sells raffle tickets on behalf of the National Federation.

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

	£
Subscriptions	29,918
Pooling of fares	1,396
National raffle	55

The balance of monies held at 31 December 2020 on the National Federation of Women's Institute's behalf were as follows:

	£
Subscriptions	-
Pooling of fares	1,659
National raffle	-

**17. RELATED PARTY TRANSACTIONS**

There were no related party transactions in either year.

**18. LEASE COMMITMENTS**

At 31 December 2020 the charity had the following total commitments under non-cancellable operating leases.

	2020 Equipment	2020 Land & buildings	2019 Equipment	2019 Land & buildings
	£	£	£	£
Under 1 year	1,915	5,475	2,551	6,300
Between 1 and 5 years	2,394	25,200	4,309	25,200
Over 5 years	-	6,825	-	13,125
	<u>4,309</u>	<u>37,500</u>	<u>6,860</u>	<u>44,625</u>
	<u><u>4,309</u></u>	<u><u>37,500</u></u>	<u><u>6,860</u></u>	<u><u>44,625</u></u>