

**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

CONTENTS

	Page
Legal and administrative information	1
Trustees' report	2 - 6
Statement of trustees' responsibilities	7
Independent examiner's report	8
Statement of financial activities	9 - 10
Statement of financial position	11
Notes to the financial statements	12 - 24

NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

LEGAL AND ADMINISTRATIVE INFORMATION

Other known name	NYWFWI
Trustees	Julie Clarke Hazel Smyth - Treasurer Pauline Bowman (Resigned 23 March 2021) Susan Butters Anne Harrison Judith Stansfield Heather Stoney - Chair Elizabeth Whapples Irene Greaves (Resigned 30 April 2021) Pam Myers (Appointed 3 November 2021)
Federation secretary	Michelle Gracey (until January 2021)
Charity number	513934
Principal address	W1 Office Alma House Low St Agnesgate Ripon HG4 1NA
Independent examiner	N Clernit ACA, FCCA JWPCreers LLP Chartered Accountants Genesis 5 Church Lane York YO10 5DQ
Bankers	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

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

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 that 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

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 Melsomby, 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

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)

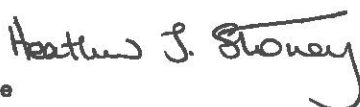
FOR THE PERIOD ENDED 31 DECEMBER 2021

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

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

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 Clemit 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 £
	Notes					
Income						
Donations and legacies	2	33,566	-	13,828	47,392	46,809
Charitable activities	3	11,776	530	200	12,506	15,685
Other trading activities	4	6,659	-	-	6,659	1,934
Investments	5	10	-	-	10	364
Total income		52,011	530	14,026	66,567	64,772
Expenditure						
Raising funds	6	17,922	-	-	17,922	31,509
Charitable activities	7	11,233	1,164	1,465	13,862	29,116
Total expenditure		29,155	1,164	1,465	31,784	60,625
Net income before transfers		22,856	(634)	12,561	34,783	4,147
Gross transfers between funds		(5,277)	7,174	(1,897)	-	-
Net income for the year						
Net movement in funds		17,579	6,540	10,664	34,783	4,147
Fund balances at 1 January 2021		109,229	1,052	2,213	112,494	108,347
Fund balances at 31 December 2021		126,808	7,592	12,877	147,277	112,494

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 £
	Notes				
Income					
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
Total income		64,731	-	41	64,772
Expenditure					
Raising funds	6	31,509	-	-	31,509
Charitable activities	7	29,076	-	40	29,116
Total expenditure		60,585	-	40	60,625
Net income before transfers		4,146	-	1	4,147
Gross transfers between funds		-	-	-	-
Net income for the year/ Net movement in funds		4,146	-	1	4,147
Fund balances at 1 January 2020		105,083	1,052	2,212	108,347
Fund balances at 31 December 2020		109,229	1,052	2,213	112,494

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 £	£
Fixed assets					
Tangible assets	11		6,010		5,278
Investments	12		15,000		15,000
			<u>21,010</u>		<u>20,278</u>
Current assets					
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>	
Creditors: amounts falling due within one year	15	<u>(11,007)</u>		<u>(22,166)</u>	
Net current assets			<u>126,267</u>		<u>92,216</u>
Total assets less current liabilities			<u><u>147,277</u></u>		<u><u>112,494</u></u>
Income funds					
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

H. Singh

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
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
	<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	<u>2,301</u>	<u>148</u>
<u>Trading costs</u>		
Support and governance costs	<u>11,199</u>	<u>31,373</u>
	<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	Charitable Expenditure
	2021	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	-
	<hr/>	<hr/>
	9,321	7,982
	<hr/>	<hr/>
Share of support costs (see note 8)	3,224	19,234
Share of governance costs (see note 8)	1,317	1,900
	<hr/>	<hr/>
	13,862	29,116
	<hr/>	<hr/>
Analysis by fund		
Unrestricted funds - general	11,233	29,076
Unrestricted funds - designated	1,164	-
Restricted funds	1,465	40
	<hr/>	<hr/>
	13,862	29,116
	<hr/>	<hr/>

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		2020		2020	
	Support costs	Governance costs	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	<u>3,224</u>	<u>1,317</u>	<u>4,541</u>	<u>19,234</u>	<u>1,900</u>	<u>21,134</u>
	<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	-	1,941
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
Employment costs	2021 £	2020 £
Wages and salaries	317	23,970
Pension costs	-	381
Redundancy payments	-	5,648
	317	29,999

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

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 £
Valuation	
At 1 January 2021 & 31 December 2021	15,000
Carrying amount	
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 £
Amounts falling due within one year:		
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		Transfers	Balance at 31 December 2021
	£	Income	Expenditure	£	£
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>7,582</u>

	Balance at 1 January 2020	Movement in funds		Transfers	Balance at 31 December 2020
	£	Income	Expenditure	£	£
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	Designated funds	Restricted funds	Total
	2021	2021	2021	2021
	£	£	£	£
Fund balances at 31 December 2021 are represented by:				
Tangible assets	-	8,010	-	8,010
Investments	15,000	-	-	15,000
Current assets/(liabilities)	118,634	1,582	8,051	126,267
	<u>131,634</u>	<u>7,592</u>	<u>8,051</u>	<u>147,277</u>
	Unrestricted funds	Designated funds	Restricted funds	Total
	2020	2020	2020	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
	33,615	41,809

22 Related party transactions

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