

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

Other known name	NYWFWI
Trustees	Heather Stoney - Chair Julie Clarke - Vice Chair Hazel Smyth - Treasurer Susan Butters Susan Earl-Armstrong (Appointed 9 March 2022) Anne Harrison Janet Kazlauciusas (Appointed 9 March 2022) Pam Myers Judith Stansfield (Resigned 5 October 2022) Elizabeth Whapples (Resigned 6 April 2022)
Federation secretary	Helen Smith (From January 2022)
Charity number	513934
Principal address	W1 Office Alma House Low St Agnesgate Ripon HG4 1NA
Independent examiner	N Clemit ACA, FCCA JWPCreers LLP Chartered Accountants Genesis 5 Church Lane York YO10 5DQ
Bankers	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

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

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

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.

22nd 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

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 15th 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

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.

NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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

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

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

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
Income						
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
Total income		86,982	-	1,135	88,117	66,567
Expenditure						
Raising funds	6	55,432	-	-	55,432	17,922
Charitable activities	7	21,789	2,461	1,053	25,303	13,862
Total expenditure		77,221	2,461	1,053	80,735	31,784
Net income/(expenditure) before transfers		9,761	(2,461)	82	7,382	34,783
Gross transfers between funds		(995)	917	78	-	-
Net income/(expenditure) for the year/ Net movement in funds		8,766	(1,544)	160	7,382	34,783
Fund balances at 1 January 2022		126,808	7,592	12,877	147,277	112,494
Fund balances at 31 December 2022		135,574	6,048	13,037	154,659	147,277

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	Unrestricted funds designated	Restricted funds	Total
	Notes	2021 £	2021 £	2021 £	2021 £
Income					
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
Total income		52,011	530	14,026	66,567
Expenditure					
Raising funds	6	17,922	-	-	17,922
Charitable activities	7	11,233	1,164	1,465	13,862
Total expenditure		29,155	1,164	1,465	31,784
Net income/(expenditure) for the year		22,856	(634)	12,561	34,783
Gross transfers between funds		(5,277)	7,174	(1,897)	-
Net income/(expenditure) for the year/ Net movement in funds		17,579	6,540	10,664	34,783
Fund balances at 1 January 2021		109,229	1,052	2,213	112,494
Fund balances at 31 December 2021		126,808	7,592	12,877	147,277

NORTH YORKSHIRE WEST FEDERATION OF WOMEN'S INSTITUTE

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		4,349		6,010
Investments	12		15,000		15,000
			<u>19,349</u>		<u>21,010</u>
Current assets					
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>	
Creditors: amounts falling due within one year	15	<u>(16,705)</u>		<u>(11,007)</u>	
Net current assets			135,310		126,267
Total assets less current liabilities			<u>154,659</u>		<u>147,277</u>
Income funds					
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

	Unrestricted funds general 2022 £	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/>

5 Investments

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	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/>

6 Raising funds

	Unrestricted funds general 2022 £	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/>

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 2022 £	Charitable Expenditure 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
	<hr/>	<hr/>
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/>
Analysis by fund		
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/>

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		2021		2021	
	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
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>
Employment costs	2022	2021
	£	£
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 £
Cost				
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>
Depreciation				
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>
Carrying amount				
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 £
Cost or valuation	
At 1 January 2022 & 31 December 2022	15,000
	<u> </u>
Carrying amount	
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

13 Stocks

	2022 £	2021 £
WI stationery	50	217
	<u> </u>	<u> </u>

14 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	220	497
Prepayments and accrued income	9,686	4,786
	<u> </u>	<u> </u>
	9,906	5,283
	<u> </u>	<u> </u>

15 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Trade creditors		715	164
Other creditors		124	47
Accruals		7,112	2,100
Deferred income	16	8,754	8,696
		<u> </u>	<u> </u>
		16,705	11,007
		<u> </u>	<u> </u>

16 Deferred income

	2022 £	2021 £
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> </u>	<u> </u>
	8,754	8,696
	<u> </u>	<u> </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:

		Movement in funds			
	Balance at 1 January 2022	Income	Expenditure	Transfers	Balance at 31 December 2022
	£	£	£	£	£
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>

		Movement in funds			
	Balance at 1 January 2021	Income	Expenditure	Transfers	Balance at 31 December 2021
	£	£	£	£	£
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>
	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>

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
	<hr/>	<hr/>
	26,679	33,615
	<hr/>	<hr/>

22 Related party transactions

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