

# FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND

Northern Ireland · Charity number 101656

## Details

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**Known as** WOMEN'S INSTITUTE

**Status** Received

**Registered** 2016-11-21

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

## Contact

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N I  
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BT10 0ll  
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**Website** [wini.org.uk](http://wini.org.uk)

## Activities

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**Purposes:** The object of The Federation is to provide an organisation and structure to enable women to take a more effective part in the life of the rural and urban community.

**What the charity does:** The advancement of citizenship or community development

**How the charity works:** Arts,Community development,Cultural,Education/training,Environment/sustainable development/conservation,General charitable purposes,Overseas aid/famine relief,Rural development,Sport/recreation,Urban development

**Who the charity helps:** Community safety/crime prevention,General public,Older people,Overseas/developing countries,Voluntary and community sector,Women

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£163,966	£138,959	£0	3

## Trustees

Name	Role	Appointed
Ada Elliott		
Brenda Richardson		
Christine Rankin		
Elizabeth Anne Hunter		
Elizabeth Mckinty		
Hazel Mckee		
Janette Graham		
Jeanette Smyth		
Judith Wainwright		
Margaret Mccracken		
Margaret Munro		
Mary Gibson		
Pamela Robinson		
Rhoda Farrelly		
Rosemary Mcallister		
Ruth Carroll		
Teresa Feeney		
Valerie Mcconnell		
Violet Little		

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

Northern Ireland - Charity number 101656

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# Accounts

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Charity Registration Number 101656

**FEDERATION OF WOMEN'S INSTITUTES**

**OF NORTHERN IRELAND**

**AUDITED FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2024**

**MB MCGRADY & CO  
CHARTERED ACCOUNTANTS  
SUITE 2B CADOGAN HOUSE  
322 LISBURN ROAD  
BELFAST  
BT9 6GH  
TELEPHONE (028) 9031 6950**

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**YEAR ENDED 31 AUGUST 2024**

<b>CHARITY REGISTRATION NUMBER</b>	101656
<b>CHAIRPERSON</b>	Mrs Brenda Richardson
<b>VICE CHAIRPERSON</b>	Mrs Rosemary McAllister
<b>HONORARY TREASURER</b>	Mrs Sheelagh McRandal
<b>TRUSTEES OF FEDERATION HOUSE</b>	Lady Anthony Hamilton Mrs Hilda Stewart
<b>REGISTERED OFFICE</b>	209/211 Upper Lisburn Road Belfast BT10 0LL
<b>AUDITORS</b>	M.B. McGrady & Co Suite 2B Cadogan House 322 Lisburn Road Belfast BT9 6GH
<b>BANKERS</b>	Danske Bank Donegall Square West Belfast BT1 6JS
<b>SOLICITORS</b>	Diamond Heron Diamond House 7-19 Royal Avenue Belfast BT1 1FB

## **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

### **REPORT OF THE TRUSTEES**

The Trustees present their Report and the Audited Accounts of the Federation for the year ended 31 August 2024. The financial statements, which have been prepared under the historical cost convention, are in accordance with relevant accounting standards, the Charities Act (Northern Ireland) 2008, and the provisions of the Statement of Recommended Practice, "Accounting and Reporting for Charities" (FRS102).

Reference and Administrative details can be found on page 2 along with the Trustees who served during the year below.

#### **The Trustees**

The trustees who served the charitable organisation during the period were as follows:

M Broome (Chair)	(Retired 28/03/2024)	M Darrah	(Retired 28/03/2024)
B Richardson (Chair)	(Appointed 28/03/2024)	R Farrelly	(Appointed 10/06/2021)
K Verner (Vice Chair)	(Retired 28/03/2024)	T Feeney	(Appointed 10/06/2021)
R McAllister (Vice Chair)	(Appointed 28/03/2024)	S Lyons	(Retired 11/06/2024)
S McRandal (Treasurer)	(Appointed 28/03/2018)	R Carroll	(Appointed 10/06/2021)
H Adamson	(Retired 28/03/2024)	A Elliott	(Appointed 28/03/2024)
J Beattie	(Retired 28/03/2024)	A Hunter	(Appointed 28/03/2024)
L Dowds	(Retired 28/03/2024)	E McKinty	(Appointed 28/03/2024)
S Ledlie	(Retired 28/03/2024)	H McKee	(Appointed 28/03/2024)
V Little	(Appointed 28/03/2018)	J Graham	(Appointed 28/03/2024)
M McCracken	(Appointed 28/03/2018)	J Smyth	(Appointed 28/03/2024)
L Roper	(Retired 28/03/2024)	J Wainwright	(Appointed 28/03/2024)
L McClure	(Retired 28/03/2024)	J Kells	(Appointed 28/03/2024)
C Rankin	(Appointed 10/06/2021)	M Munro	(Appointed 28/03/2024)
P Robinson	(Appointed 10/06/2021)	M Gibson	(Appointed 28/03/2024)
R Savage	(Retired 28/03/2024)	V McConnell	(Appointed 28/03/2024)

#### **Objectives and Activities**

The Federation's mission is: "To unite in promoting any work which makes for the betterment of our homes, and the development and improvement of rural and urban life through social and educational activities."

The purpose of the Federation is to provide an organisation and structure to enable women to take a more effective part in the life of the rural and urban community. This is achieved by providing opportunities for lifelong learning by encouraging participation in arts, handcrafts, home skills, leisure pursuits, sport and other activities.

## **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

### **REPORT OF THE TRUSTEES (CONTINUED)**

These objectives comply with the Charities Act (Northern Ireland) 2008 legal requirement that all charities have purposes that are for the public benefit.

#### **Achievements and Performance**

The Federation continued to build on the progress of the previous year in stabilising our membership numbers and encouraging members to come back to the various activities that we hold.

Two FWINI Council meetings are held each year:

The Autumn Council meeting took place in the Manor House Hotel, Killadeas on 28 October 2023 when we had an address by Clare Archbold, Director of Ending Violence against Women and Girls, which will inform our campaign to overcome this evil.

The Annual General Meeting was held as usual in the Europa Hotel, Belfast, on 28 March 2024 with 241 attending, a welcome increase. This was a landmark meeting as it was decided that the Federation should incorporate.

At both events the Sub-committees had displays of their work.

A major step in improving our communication with members and the public was the launch of our new website. Apart from news and reports on our activities it provides the information on all aspects of the Federation which is much needed by the Institutes.

With a wide range of activities to oversee, the Executive Committee is assisted by six Sub-Committees. Their diverse activities were:

#### **Arts**

The Festival of the Spoken Word held on 14th October 2023 in Templepatrick Presbyterian Church Hall. There were six classes ranging from a prepared speech to a poem written by a WI member. The 31 entrants were well supported by fellow members, family and friends.

The Annual Arts Festival and Coffee Morning was held at Federation House, on Friday 9th February 2024. This is where members entered their paintings, calligraphy, 3d decoupage and handwriting on the theme Nature's Sympathy. The judges were most impressed by the high standard of the work displayed. Over sixty members attended.

The Music Festival was held at our usual venue at Templepatrick on Saturday 27th April 2024. Seven choirs competed in seven different classes, from choral folk to sacred, much to the enjoyment of the audience.

## **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

### **REPORT OF THE TRUSTEES (CONTINUED)**

We were disappointed that we weren't able to hold a Drama Festival this year as there were not enough entries due to difficulty with the dates.

Balmoral Show is an opportunity for members to display their art to the public at the Federation Exhibition Area. There is a small charge of hanging fee of £2 and 20% of any picture sold goes to WINI funds. 11 paintings were sold.

#### **Balmoral**

The Balmoral Show is always an important event in the WI calendar. We were once again accommodated in the annex behind the Eikon Centre at Balmoral in 2024 for their 155th show. As well as being the second major source of income for the Federation, the Show, with its thousands of visitors, provides the opportunity to showcase our activities, the creative skills of our members and gives the entire membership the opportunity to contribute.

With so many other food outlets and number of stalls around us making the WINI difficult to find, disappointingly, our income was slightly down this year.

#### **Home and Garden**

The City of Belfast Autumn Flower Show which takes place each year in the Botanic Gardens, Belfast was held for the first time after Covid in September but with a much reduced programme and at short notice. We did not have time to take part in the competitions but had an information stand.

In November the popular Christmas Event took place in Armagh City Hotel, with over 400 members taking part. We had demonstrations and a wide variety of stalls to help with the Christmas Shopping.

Every year the Sub-Committee helps The Young Farmers Clubs with their Home Management Competitions. This year was no exception with members setting questions for its junior and senior papers.

We were delighted to take part once again in the Balmoral Show organising baking and floral competitions. The Sub-Committee continued to oversee the Federation's WI against Climate Change campaign.

#### **Homecraft**

During the months of October to March, items of members' work, in 27 categories are submitted for judging. Unfortunately, items were down this year with only 178 craft items received. However, the quality of items was up with 30 A+ and 126 A awarded.

At the Balmoral Show, the Homecraft Sub-Committee put on a display of members' work and members were on hand to answer questions and promote craft. It also had a very successful sales table of knitted toys and other items made by the members. As ever the competitions were well supported.

## **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

### **REPORT OF THE TRUSTEES (CONTINUED)**

26 members attended a one-day school in September and another Christmas one-day school at the end of November. The latter attracted 37 attendees.

A very successful residential weekend was held in Drumalis Retreat and Conference Centre in Larne on 22nd - 24th March with 33 attending.

#### **International**

The International Sub-Committee held its World Rural Women's Day / Annual General Meeting at the Manor House Country Hotel, Killadeas on 28th October 2023. Over one hundred members were present to hear an address by World President, Magdie de Knock from South Africa.

In March, Woman Walked the World as Institutes held sponsored walks in support of ACWW.

Our members continued to raise funds to support ACWW projects and in February 2024 £9,433 was sent to support the ACWW projects throughout the world and its running costs.

#### **Magazine and Leisure**

This Sub-Committee is responsible for the publication of our monthly magazine, The Ulster Countrywoman, which made an increased surplus this year, mostly due to the reduction in the number of issues.

The fireside quiz, the Scrapbook , Phyllis Gailey Literary and competitions for various items in the Magazine were all well supported.

19 Areas competed in the final of the bowling competition held in Connor Presbyterian Church in April.

The Quiz saw 20 teams competing in Annaghmore Parish Church and the Golfer of the Year was held at The Riverside Course in Portstewart.

The last competition of the year was the photographic competition with the subject "All in a row" and a record entry.

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

The Federation of Women's Institutes of Northern Ireland (The Federation) is an organisation which encourages women to take a more effective part in the community. This is done through a network of Women's Institutes, with a total membership of some 3,420 active throughout Northern Ireland. There are 127 Institutes, grouped in twenty- one areas, registered with the Federation, which operate in accordance with the Constitution and Rules for Women's Institutes 2019 laid down by the Council of the Federation. Each member pays a membership subscription to the Federation, and all are covered by insurance arranged by the Federation.

## **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

### **REPORT OF THE TRUSTEES (CONTINUED)**

Each Area Executive member is responsible for overseeing the correct management of her Institutes. Comprising a delegate from each Institute and the members of the Executive Committee, the Council forms the policy of the movement, the administration of which is carried out by the Executive Committee made up of an elected representative from each Area; they are the Trustees.

There is one representative from each of the Ulster Farmers' Union and the Young Farmers' Clubs of Ulster on the Executive Committee and the Federation has a representative on NICVA and the Women's Forum.

Appropriate training and induction is available to all trustees.

The FWINI is an active constituent member of The Associated Country Women of the World (ACWW), which is an International Non-Governmental Organisation, registered with the United Nations, that pursues its charitable objectives, the relief of poverty, the relief of sickness and the protection and preservation of health and the advancement of education, through its member societies, individual members and networks of other non-member Non-Governmental Organisations.

#### **Financial Review**

We continue to face many financial challenges as we are not immune to the effects of inflation. Our total incoming resources for the year ended 31st August 2024 were £163,966 (2023 £102,623) and overhead expenses of £138,959 (2023 £144,811) which gave us a surplus of £25,007 against the previous year's deficit of £42,188. Reserves at the year end total £315,568 compared to £290,086 as at 31st August 2023.

The Executive Committee has had to make many difficult decisions and is very aware of its duty to manage the FWINI finances prudently, taking a long term as well as a short-term view and decisions must be in the best interests of the charity. In this context, the reserves policy is currently being reviewed to ensure it is in accordance with the strategic requirements of the organisation.

#### **Future Plans**

##### **Strategic Plan**

Our top priority is to prepare a three-year strategic plan. The WINI is standing still, it needs new members and to embrace new technology. We have a Lottery grant to help fund this project.

##### **Communication**

We must improve communication with our members. The new website has helped but there is more to do. Establishing a database of members will help and again, it is a priority and we have Lottery funding for it.

## **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

### **REPORT OF THE TRUSTEES (CONTINUED)**

#### **Limited Company**

At the AGM, the members voted to become incorporated, we must work to achieve this.

#### **Public Relations**

If we are to move forward we need to improve our public image and work to attract new members. We need to budget for it.

#### **Balmoral Show**

Over the past couple of years we have been working harder and harder to stand still, we need a complete rethink of what we do and how we do it.

#### **Federation House**

Our Headquarters, Federation House, is badly in need of maintenance and redecorating. We will be applying for the National Lottery Sustainable Community Buildings Grant.

#### **Campaigns**

We need to put more effort into our campaigns, Ending Violence against Women and Girls and WI Against Climate Change, and encourage our members to do more to support them.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**REPORT OF THE TRUSTEES (CONTINUED)**

**Trustees' Responsibilities Statement**

The Trustees are responsible for preparing the Trustees' Annual 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 Northern Ireland 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 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**Disclosure of information to the auditors**

We, the trustees of the charity who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware that:

- there is no relevant audit information of which the charity's auditors are unaware; and
- we have taken all steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by the Trustees on 20/3/2025 and signed on their behalf by:

**CHAIRPERSON**  
Mrs Brenda Richardson



**TREASURER**  
Mrs Sheelagh McRandal



**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE  
FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**Opinion**

We have audited the financial statements of Federation of Women's Institutes of Northern Ireland for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable to the UK and Republic of Ireland" and Charities SORP (FRS 102).

In our opinion, the financial statements:

- give a true and fair view of the state of the Federation's affairs as at 31 August 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

**Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

### **INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND (CONTINUED)**

#### **Other Information**

The other information comprises the information included in the Trustee's Report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- the information given in the Trustee's Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept proper and adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for audit.

#### **Responsibilities of Trustees**

As explained more fully in the Trustee's Report (set out on page 3-8), the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

### **INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND (CONTINUED)**

#### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### **Extent the audit was capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In assessing and detecting irregularities of non-compliance with laws and regulations we considered the following:

- the matters discussed among the audit engagement team and any other relevant professionals regarding how and where fraud might occur in the financial statements and any potential indicators of fraud;
- the nature of the environment and any laws and regulations applicable to the charity and the environment;
- the charity's own assessment of the risk of fraud and other irregularities;
- charity's policies and procedures in relation to:
  - how they identify and comply with all relevant laws and regulations and whether they are aware of any non-compliance;
  - how they detect and respond to risks of fraud and their knowledge of any actual, suspected or alleged fraud;
  - control environment within the charity and how this mitigates risks of fraud and instances of non-compliance with laws and regulations.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to cash handling. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

In response to the risk of material misstatement through irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ensuring the engagement team had the appropriate knowledge and expertise in order to be able to identify and recognise any instances of fraud or non-compliance with laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and management and from our knowledge and experience of the sector;

## **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

### **INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND (CONTINUED)**

- ensuring the audit was carried out with a level of professional scepticism throughout.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- enquiring of management concerns of actual and potential litigation and claims;
- agreeing the financial statement disclosures to underlying supporting documentation to assess compliance with relevant laws and regulations;
- reviewing correspondence with HMRC and other relevant regulators, the company's legal advisors and funders.

To address the risk of fraud through management bias and override of controls, we:

- Verify the existence of employees;
- perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- obtain an understanding of provisions eg recoverability of debtors;
- test the appropriateness of journal entries and other adjustments;
- assess whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluate the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risk to all engagement team members and significant component audit teams, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

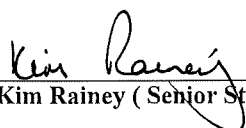
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE  
FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND (CONTINUED)**

**Use of our report**

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities Accounts and Reports Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Kim Rainey (Senior Statutory Auditor)

For and on behalf of  
M.B. McGrady & Co  
Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
BT9 6GH

Date: 20/3/2025

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**DRAFT STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024**

	<u>Note</u>	<u>2024</u>		<u>2023</u>	
		£	£	£	£
<b>INCOME</b>					
Membership Fees			60,789		42,530
Contributions To Federation Funds			9,307		8,355
Gift Aid			7,646		2,418
Grant Income			19,720		4,000
Income From Federation Activities:					
Special Undertakings (Appendix 1A)		23,087		27,617	
Magazine (Appendix 1B)		11,279	34,366	6,892	34,509
Institute Contributions To Insurance			11,743		13,241
<b>Income From Investments:</b>					
Dividends And Interest On Investments		5,200		4,895	
Gain / (Loss) On Disposal Of Investments		4,070		7,305	
Gain / (Loss) On Revaluation Of Investments		9,565		(16,461)	
Bank Deposit Interest		293	19,128	55	(4,206)
Donations Towards Council Meeting Expenses			1,267		1,776
<b>Total Income</b>			163,966		102,623
<b>Overhead Expenses</b>					
Staff Salaries	3	81,717		80,614	
Recruitment Costs		1,191		161	
Ground Rent		22		22	
Insurance		11,743		13,241	
Repairs And Renewals		3,123		6,567	
Water Rates		1,211		599	
Light And Heat		2,853		3,788	
Postage And Telephone		2,824		2,481	
Stationery & Office Expenses		9,082		9,921	
Subscriptions		258		125	
Auditor's Remuneration		2,970		3,092	
General Expenses		1,584		1,862	
Cleaning		2,389		2,019	
Executive & Sub-Committee Travel Expenses		8,332		10,509	
Depreciation	2	4,525		4,807	
Bad Debts		-		222	
Bank And Investment Charges		1,796		1,729	
Council Meeting Expenses		3,339		3,052	
			138,959		144,811
<b>Surplus/(Deficit) Of Income Over Expenditure</b>			25,007		(42,188)
<b>Statement Of General Fund</b>					
Balance Brought Forward			281,096		323,284
Add: Surplus/(Deficit) Of Income Over Expenditure			25,007		(42,188)
Balance Carried Forward			306,103		281,096

The notes on Pages 17 to 26 form part of these financial statements

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**BALANCE SHEET AS AT 31 AUGUST 2024**

	<u>Note</u>	<u>2024</u>		<u>2023</u>	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	2		97,409		101,934
Investments	4(a)		<u>164,730</u>		<u>153,432</u>
			262,139		255,366
<b>Current Assets</b>					
Stocks	5	8,111		10,525	
Debtors & Prepayments	6	12,697		6,150	
Cash at Bank and in hand	4(b)	<u>52,428</u>		<u>45,413</u>	
		73,236		62,088	
<b>Current Liabilities</b>					
Amounts owing to A C W W Charities	7	14,581		13,167	
Creditors and Accruals	8	<u>5,226</u>		<u>14,201</u>	
		19,807		27,368	
<b>Net Current Assets</b>			<u>53,429</u>		<u>34,720</u>
<b>Net Assets</b>			<u><u>315,568</u></u>		<u><u>290,086</u></u>
<b>Financed by:</b>					
General Fund			306,305		281,096
Sub-Committee Funds	9		600		600
Special Funds	13		<u>8,663</u>		<u>8,390</u>
			<u><u>315,568</u></u>		<u><u>290,086</u></u>

APPROVED BY THE EXECUTIVE COMMITTEE

ON 20/3/2025 .....

B. Richardson CHAIRPERSON

S. H. H. H. TREASURER

The notes on pages 17 to 26 form part of these financial statements.

Charity registration number: 101656

## **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

### **NOTES TO THE ACCOUNTS**

#### **Note 1 Accounting Policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Federation's financial statements:-

(a) **Accounting Convention**

The financial statements, which have been prepared under the historical cost convention, are in accordance with relevant accounting standards, the Charities Act (Northern Ireland) 2008, and the provisions of the Statement of Recommended Practice, "Accounting and Reporting for Charities", (FRS102). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared on a going concern basis. The financial statements are prepared in sterling which is the functional currency of the charity.

(b) **Income**

Income consists of Contributions and Membership Fees and Income from Federation activities. Income from Investments and Deposits are retained and are for the unrestricted use of the Federation. Income collected for ACWW Charities are designated for that purpose. There are no restricted sources of income. Income from bank interest is accounted for on a receipts basis. Contributions to membership funds and membership fees are also accounted for on a receipts basis.

(c) **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.

(d) **Tangible Assets and Depreciation**

Tangible Fixed Assets are stated at cost less accumulated depreciation. IAS 16 permits assets to be reported at cost, without revaluation, where value exceeds cost.

Depreciation is calculated to write off the cost of the Fixed Assets over the period of their useful lives, the principal rates being as follows:-

Fixtures and Fittings	25% Reducing Balance
Computer Equipment & Software	25% Reducing Balance
Website	25% Reducing Balance
Property	2% Straight Line

## **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

### **NOTES TO THE ACCOUNTS (CONTINUED)**

(e) **Stock**

Stock consists of goods for resale. Stock is valued at cost with provision being made to write down obsolete or defective stock to net realisable value. Replacement value of stock does not differ materially from book cost.

(f) **Pension Scheme**

The Federation operates a Defined Contribution Pension Scheme for employees. Premiums are charged in the accounts in the period to which they relate.

(g) **Investments**

Investments are stated on the Balance Sheet at Market Value. Investments are held primarily to provide an investment return for the Federation. Realised and unrealised gains/losses arising on investments are disclosed in the Statement of Financial Activities.

(h) **Expenditure**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate costs related to that category.

(i) **Charitable Funds**

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

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 in the notes to the financial statements.

(j) **Grants Receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**Note 2 Tangible Fixed Assets**

<u>Cost</u>	<u>Property</u>	<u>Fixtures &amp; Fittings</u>	<u>Computer Equipment &amp; Software</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Balance at 31/8/23	155,580	53,400	28,222	237,202
Additions	-	-	-	-
Disposals	-	-	-	-
<b>Balance at 31/8/24</b>	<b><u>155,580</u></b>	<b><u>53,400</u></b>	<b><u>28,222</u></b>	<b><u>237,202</u></b>
<u>Depreciation</u>				
Balance at 31/8/23	59,285	53,251	22,732	135,268
Charge for year	3,112	41	1,373	4,525
On Disposals	-	-	-	-
<b>Balance at 31/8/24</b>	<b><u>62,397</u></b>	<b><u>53,292</u></b>	<b><u>24,105</u></b>	<b><u>139,793</u></b>
<b>Net Book Value at 31/8/24</b>	<b><u>93,184</u></b>	<b><u>109</u></b>	<b><u>4,117</u></b>	<b><u>97,409</u></b>
Net Book Value at 31/8/23	<u>96,295</u>	<u>149</u>	<u>5,490</u>	<u>101,934</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**Note 3 Particulars of Employees**

The average number of persons employed by the Federation during the year was as follows:-

	<u>2024</u>	<u>2023</u>
Administration	3	3

The aggregate payroll costs of these persons were as follows:-

	£	£
Wages and Salaries	73,808	72,902
Pension Scheme Costs	6,821	6,623
Social Security Costs	1,088	1,089
	<u>81,717</u>	<u>80,614</u>

No employees receive total employee benefits of more than £60,000.

**Note 4 Investments and Bank Deposits**

	<u>2024</u>	<u>2023</u>
	£	£
(a) Sterling Cash	2,310	935
Aberdeen Std Fd Mg ASI UK Smr CosInstl GBP A	-	4,108
Artemis Fd Mngrs Income E GBP Dis	6,742	5,711
Blackrock EURPN Dy BR EURPN Dynamic Fd Dis	4,079	4,806
Blackrock FM Ltd Contl EURP Inc D Units Inc	5,446	3,733
BMO Commercial Pro Ord GBP0.01	3,890	3,112
BNY Mellon Gbl Fds Gbl Bd Fd Sterling Z Inc	4,550	4,493
Empiric Student	4,320	3,887
Findlay Park FD	6,866	5,854
Franklin Tmpltn Fd UK	-	7,355
Greencoat UK Wind	5,163	6,666
Janus Hend UK & EU JH Strategic Bond Dis	-	6,018
HICL Infrastructur Ord	5,646	5,985
INT Public Partner Ord GBP0.0001	5,312	5,483
iShares Ii Plc USD	-	4,512
JP Morgan AM UK Ltd	4,689	8,633
JP Morgan Fund Icvc JPM Gbl Macro Opps C Net Di	9,817	4,533
JP Morgan Funds td US Equity Inc K GBP Net Inc	9,040	8,244
Legal & General UT	13,466	4,700
Royal London UTM	10,751	10,076
Saga Spdr ETFs EI Bloom	-	3,998
Schroder Unit Tst Asian Alpha Plus L Acc Nav	7,919	7,164
Schroder Unit tst Asian Income L	7,986	7,188
Vanguard Funds Plc FTSE All World Ucits Etf Us	11,164	9,635
Vanguard Funds Plc S&P	19,827	16,603
Abrdn Oeic Ii Abrdn Uk Smr	4,936	-
Abrdn Oeic V Abrdn Sht Dur	4,563	-
Janus Hend UK & EU JH Strategic Bond G Dis	6,248	-
	<u>164,730</u>	<u>153,432</u>

## FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND

### NOTES TO THE ACCOUNTS (CONTINUED)

Investments are included at Market Value, as calculated by Investec Wealth & Investment, at 31 August 2024

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
(b)		
Danske Bank Current Account	14,136	22,517
Danske Bank- Business Investment Account	18,142	17,937
Danske No 2 Deposit Account	19,850	4,659
Cash in Hand	300	300
	<u>52,428</u>	<u>45,413</u>
<b>Note 5</b>		
<b>Stocks</b>		
	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Home Craft Spinning Wheel Award	-	120
Stationery For Resale	1,977	2,262
Badges & Key-Rings	890	1,020
Napkins & Diaries	200	360
W I Souvenirs	5,033	2,851
Cookery Books	-	3,806
Scarves	11	106
	<u>8,111</u>	<u>10,525</u>
<b>Note 6</b>		
<b>Debtors</b>		
	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Trade Debtors	2,964	4,069
Prepayments	9,733	2,081
	<u>12,697</u>	<u>6,150</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**Note 7 Amounts Owing To ACWW Charities**

	<u>Opening</u> <u>Balance</u> <u>01/09/2023</u> <u>£</u>	<u>Receipts</u> <u>during</u> <u>year</u> <u>£</u>	<u>Payments</u> <u>during</u> <u>year</u> <u>£</u>	<u>Closing</u> <u>balance</u> <u>31/08/2024</u> <u>£</u>
Rural Women in Action Fund	13,167	10,847	(9,433)	<b>14,581</b>
	<u>13,167</u>	<u>10,847</u>	<u>(9,433)</u>	<u><b>14,581</b></u>

The movements on the above account has not been reflected in the Statement of Financial Activities for the year.

**Note 8 Creditors: Amounts Falling Due Within One Year**

	<u>2024</u> <u>£</u>	<u>2023</u> <u>£</u>
Taxation and social security	(120)	1,964
Accruals	5,346	10,517
Deferred Income (note 12)	-	1,720
	<u>5,226</u>	<u>14,201</u>

**Note 9 Sub-Committee Funds**

	<u>2024</u> <u>£</u>	<u>2023</u> <u>£</u>
Arts	100	100
Home Crafts	200	200
Home and Garden	100	100
International	100	100
Magazine	100	100
	<u>600</u>	<u>600</u>

## FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND

### NOTES TO THE ACCOUNTS (CONTINUED)

#### Note 10 Auditor's Remuneration

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Fees payable to the company's auditor	<u>2,970</u>	<u>3,092</u>

#### Note 11 Trustee Remuneration

Trustees did not receive any remuneration or other benefits from employment.

Trustees are reimbursed for travel expenses and also for expenditure incurred on behalf of the Federation. During the year £6,477 (2023: £7,259) was reimbursed to Trustees for travel expenses.

#### Note 12 Grant Income

A grant of £18,000 was received from The National Lottery Community Fund for the creation of a database and a 5 year strategic plan.

#### Note 13 Special Funds

	<u>Opening</u> <u>Balance</u> <u>01/09/2023</u> <u>£</u>	<u>Receipts</u> <u>during</u> <u>year</u> <u>£</u>	<u>Payments</u> <u>during</u> <u>year</u> <u>£</u>	<u>Closing</u> <u>Balance</u> <u>31/08/2024</u> <u>£</u>
International Fund (ACWW Travel)	8,390	273	-	<u>8,663</u>

The movements on the above accounts have not been reflected in the Statement of Financial Activities for the year.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**Note 14 Property**

The property is registered in the names of the Trustees and is held in trust by these Trustees on behalf of the Federation.

**Note 15 Related Party Transactions**

Committee Members of the Federation, as members of the WI, have paid subscription fees to their local WI, part of which is passed on to the Federation.

**Note 16 Other Information**

In common with many other charities of this size and nature we use our auditors to prepare and assist in the preparation of our financial statements.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**APPENDIX 1A - INCOME FROM SPECIAL UNDERTAKINGS**

	<u>2024</u>	<u>2023</u>
	<u>Surplus/(Deficit)</u>	<u>Surplus/(Deficit)</u>
	<u>£</u>	<u>£</u>
Arts Sub-Committee	1,502	247
Homecraft	(187)	(2,649)
Home and Garden	3,296	4,204
Magazine and Leisure Sub-Committee	(70)	1,207
Balmoral Show	22,353	24,976
Stationery	57	261
W I Souvenirs	(684)	(28)
Cookery	(3,180)	(312)
90th Anniversary	-	(289)
	<u>23,087</u>	<u>27,617</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**APPENDIX 1B - INCOME AND EXPENDITURE FROM ULSTER COUNTRYWOMAN  
MAGAZINE**

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
<b>Income:</b>		
Sale of Magazines	27,379	28,847
Advertising Revenue	<u>2,500</u>	<u>2,960</u>
<b>Total Income</b>	<b>29,879</b>	<b>31,807</b>
<b>Expenditure:</b>		
Printing Costs	18,600	24,690
Bad Debt Provision	<u>-</u>	<u>225</u>
<b>Total Expenditure</b>	<b><u>18,600</u></b>	<b><u>24,915</u></b>
<b>Net Surplus</b>	<b><u><u>11,279</u></u></b>	<b><u><u>6,892</u></u></b>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

Northern Ireland - Charity number 101656

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# Accounts

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**FEDERATION OF WOMEN'S INSTITUTES**  
**OF NORTHERN IRELAND**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

**MB MCGRADY & CO**  
**CHARTERED ACCOUNTANTS**  
**TELEPHONE (028) 9031 6950**

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**YEAR ENDED 31 AUGUST 2023**

<b>CHARITY REGISTRATION NUMBER</b>	101656
<b>CHAIRPERSON</b>	Mrs Margaret Broome
<b>VICE CHAIRPERSON</b>	Mrs Kathleen Verner
<b>HONORARY TREASURER</b>	Mrs Sheelagh McRandal
<b>TRUSTEES OF FEDERATION HOUSE</b>	Lady Anthony Hamilton Mrs Hilda Stewart
<b>REGISTERED OFFICE</b>	209/211 Upper Lisburn Road Belfast BT10 0LL
<b>AUDITORS</b>	M.B. McGrady & Co Suite 2B Cadogan House 322 Lisburn Road Belfast BT9 6GH
<b>BANKERS</b>	Danske Bank Donegall Square West Belfast BT1 6JS
<b>SOLICITORS</b>	Diamond Heron Diamond House 7-19 Royal Avenue Belfast BT1 1FB

# **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

## **REPORT OF THE TRUSTEES**

The Trustees present their Report and the Audited Accounts of the Federation for the year ended 31 August 2023. The financial statements, which have been prepared under the historical cost convention, are in accordance with relevant accounting standards, the Charities Act (Northern Ireland) 2008, and the provisions of the Statement of Recommended Practice, "Accounting and Reporting for Charities" (FRS102).

### **The Trustees**

The trustees who served the charitable organisation during the period were as follows:

M Broome (Chair)	C Rankin
K Verner (Vice Chair)	B Richardson
S McRandal (Treasurer)	P Robinson
H Adamson	R McAllister
J Beattie	R Savage
L Dowds	M Darrah
S Ledlie	R Farrelly
V Little	T Feeney
M McCracken	S Lyons
L Roper	R Carroll
L McClure	

### **Objectives and Activities**

The purpose of the Federation is aiming to unite in promoting any work which makes for the betterment of our homes and the development and improvement of rural and urban life through social and educational activities. This is achieved by providing opportunities for lifelong learning, and for personal and social development, forming and supporting branches of Women's Institute across Northern Ireland and encouraging unity of purpose at home. The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Federation's aims and objectives.

The results of the Federation's activities for the year can be seen in appendix 1a and 1b.

## **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

### **REPORT OF THE TRUSTEES (CONTINUED)**

The Federation of Women's Institutes of Northern Ireland is a registered charity, number 101656, and is constituted under the Handbook 2019. New Trustees are appointed by each Area Group electing one full member to serve as a Trustee for a period of three years. A list of all Trustees is available from Federation House.

#### **Trustees' Responsibilities Statement**

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Federation and of the Surplus/(Deficit) of the Federation for that period. In preparing those financial statements, the Committee is required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Federation will continue in operation.

#### **Disclosure of information to the auditors**

We, the trustees of the charity who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware that:

- there is no relevant audit information of which the charity's auditors are unaware;  
and
- we have taken all steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

#### **Auditors**

M.B. McGrady & Co have been appointed as auditors.

The Federation's registered office is:

209/211 Upper Lisburn Road  
Belfast  
BT10 0LL

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**REPORT OF THE TRUSTEES (CONTINUED)**

Approved by the Trustees on 17.04.24 and signed on their behalf by:

**CHAIRPERSON** Margaret Broome  
Mrs Margaret Broome

**TREASURER** Sheelagh McRandal  
Mrs Sheelagh McRandal

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE  
FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**Opinion**

We have audited the financial statements of Federation of Women's Institutes of Northern Ireland for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable to the UK and Republic of Ireland" and Charities SORP (FRS 102).

In our opinion, except for the possible effects of the matters described in the basis for qualified opinion section of our report, the financial statements:

- give a true and fair view of the state of the Federation's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

**Basis for Qualified Opinion**

With respect to income for memberships and the Balmoral event, sufficient audit evidence was not available. We were unable to obtain sufficient appropriate audit evidence regarding the amount of this income using other audit procedures.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We draw your attention to Note 18 which indicate that uncertainty exists which may cast doubt on the charity's ability to continue as a going concern but that this doubt is not significant. Our opinion is not modified in respect of this matter.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

### **INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND (CONTINUED)**

#### **Other Information**

The other information comprises the information included in the Trustee's Report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- the information given in the Trustee's Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept proper and adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for audit.

#### **Responsibilities of Trustees**

As explained more fully in the Trustee's Report (set out on page 3-5), the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE  
FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND (CONTINUED)**

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Extent the audit was capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In assessing and detecting irregularities of non-compliance with laws and regulations we considered the following:

- the matters discussed among the audit engagement team and any other relevant professionals regarding how and where fraud might occur in the financial statements and any potential indicators of fraud;
- the nature of the environment and any laws and regulations applicable to the charity and the environment;
- the charity's own assessment of the risk of fraud and other irregularities;
- charity's policies and procedures in relation to:

- how they identify and comply with all relevant laws and regulations and whether they are aware of any non-compliance

- how they detect and respond to risks of fraud and their knowledge of any actual, suspected or alleged fraud;

- control environment within the charity and how this mitigates risks of fraud and instances of non-compliance with laws and regulations;

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to cash handling. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

In response to the risk of material misstatement through irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ensuring the engagement team had the appropriate knowledge and expertise in order to be able to identify and recognise any instances of fraud or non-compliance with laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and management and from our knowledge and experience of the sector;

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE  
FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND (CONTINUED)**

- ensuring the audit was carried out with a level of professional scepticism throughout;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- enquiring of management concerns of actual and potential litigation and claims;
- agreeing the financial statement disclosures to underlying supporting documentation to assess compliance with relevant laws and regulations;
- reviewing correspondence with HMRC and other relevant regulators, the company's legal advisors and funders.

To address the risk of fraud through management bias and override of controls, we;

- Verify the existence of employees;
- perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- obtain an understanding of provisions eg recoverability of debtors;
- test the appropriateness of journal entries and other adjustments
- assess whether the judgements made in making accounting estimates are indicative of a potential bias and -
- evaluate the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risk to all engagement team members and significant component audit teams, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment of collusion.

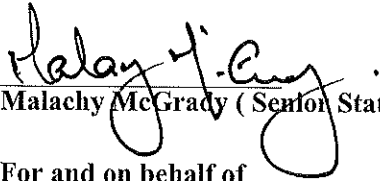
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE  
FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND (CONTINUED)**

**Who we are reporting to**

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities Accounts and Reports Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Malachy McGrady ( Senior Statutory Auditor)

For and on behalf of  
M.B. McGrady & Co  
Suite 2B  
322 Lisburn Road  
Belfast  
BT9 6GH

Date:

7<sup>th</sup> May 2024

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023**

	Note	2023		2022	
		£	£	£	£
<b>INCOME</b>					
Membership Fees			42,530		42,744
Contributions To Federation Funds			8,355		7,904
Gift Aid			2,418		5,506
Grant Income			4,000		8,280
Income From Federation Activities:					
Special Undertakings (Appendix 1A)		27,617		22,967	
Magazine (Appendix 1B)		6,892	34,509	4,824	27,791
Institute Contributions To Insurance			13,241		11,723
<b>Income From Investments:</b>					
Dividends And Interest On Investments		4,895		4,945	
Gain / (Loss) On Disposal Of Investments		7,305		4,148	
Gain / (Loss) On Revaluation Of Investments		(16,461)		(15,811)	
Bank Deposit Interest		55	(4,206)	39	(6,679)
Donations Towards Council Meeting Expenses			1,776		1,506
<b>Total Income</b>			<b>102,623</b>		<b>98,775</b>
<b>Overhead Expenses</b>					
Staff Salaries	3	80,614		55,837	
JRS Grants		-		(713)	
Ex Gratia Staff Payments		-		15,000	
Recruitment Costs		161		969	
Ground Rent		22		22	
Insurance		13,241		11,723	
Repairs And Renewals		6,567		10,982	
Water Rates		599		835	
Light And Heat		3,788		3,431	
Postage And Telephone		2,481		2,953	
Stationery & Office Expenses		9,921		9,595	
Website Costs		-		8,280	
Subscriptions		125		262	
Auditor's Remuneration		3,092		2,226	
General Expenses		1,862		4,968	
Cleaning		2,019		1,847	
Executive & Sub-Committee Travel Expenses		10,509		6,129	
Legal & Professional Fees		-		3,096	
Depreciation	2	4,807		3,447	
Bad Debts		222		841	
Bank And Investment Charges		1,729		2,173	
Council Meeting Expenses		3,052		3,969	
			<b>144,811</b>		<b>147,872</b>
<b>Surplus/(Deficit) Of Income Over Expenditure</b>			<b>(42,188)</b>		<b>(49,097)</b>
<b>Statement Of General Fund</b>					
Balance Brought Forward			323,284		372,381
Add: Surplus/(Deficit) Of Income Over Expenditure			(42,188)		(49,097)
Balance Carried Forward			<b>281,096</b>		<b>323,284</b>

The notes on Pages 13 to 19 form part of these financial statements

# FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND

## BALANCE SHEET AS AT 31 AUGUST 2023

	Note	2023		2022	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	2		101,934		100,031
Investments	4(a)		<u>153,432</u>		<u>184,210</u>
			255,366		284,241
<b>Current Assets</b>					
Stocks	5	10,525		13,266	
Debtors & Prepayments	6	6,150		16,063	
Cash at Bank and in hand	4(b)	<u>45,413</u>		<u>52,883</u>	
		62,088		82,212	
<b>Current Liabilities</b>					
Amounts owing to A C W W Charities	7	13,167		13,693	
Creditors and Accruals	8	<u>14,201</u>		<u>18,055</u>	
		27,368		31,748	
<b>Net Current Assets</b>			<u>34,720</u>		<u>50,464</u>
<b>Net Assets</b>			<u>290,086</u>		<u>334,705</u>
<b>Financed by:</b>					
General Fund			281,096		323,284
Sub-Committee Funds	9		600		600
Special Funds	14		<u>8,390</u>		<u>10,821</u>
			<u>290,086</u>		<u>334,705</u>

APPROVED BY THE EXECUTIVE COMMITTEE

ON...17.04.24.....

Margaret Snome CHAIRPERSON  
Shea Kheel TREASURER

The notes on pages 13 to 19 form part of these financial statements.

Charity registration number: 101656

**NOTES TO THE ACCOUNTS**

**Note 1 Accounting Policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Federation's financial statements:-

**(a) Accounting Convention**

The financial statements, which have been prepared under the historical cost convention, are in accordance with relevant accounting standards, the Charities Act (Northern Ireland) 2008, and the provisions of the Statement of Recommended Practice, "Accounting and Reporting for Charities", (FRS102).

The financial statements are prepared on a going concern basis. The financial statements are prepared in sterling which is the functional currency of the charity.

**(b) Income**

Income consists of Contributions and Membership Fees and Income from Federation activities. Income from Investments and Deposits are retained and are for the unrestricted use of the Federation. Income collected for ACWW Charities are designated for that purpose. There are no restricted sources of income. Income from bank interest is accounted for on a receipts basis. Contributions to membership funds and membership fees are also accounted for on a receipts basis.

**(c) Tangible Assets and Depreciation**

Tangible Fixed Assets are stated at cost less accumulated depreciation. IAS 16 permits assets to be reported at cost, without revaluation, where value exceeds cost.

Depreciation is calculated to write off the cost of the Fixed Assets over the period of their useful lives, the principal rates being as follows:-

Fixtures and Fittings	25% Reducing Balance
Computer Equipment & Software	25% Reducing Balance
Website	25% Reducing Balance
Property	2% Straight Line

## FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND

### NOTES TO THE ACCOUNTS (CONTINUED)

(d) **Stock**

Stock consists of goods for resale. Stock is valued at cost with provision being made to write down obsolete or defective stock to net realisable value. Replacement value of stock does not differ materially from book cost.

(e) **Pension Scheme**

The Federation operates a Defined Contribution Pension Scheme for employees. Premiums are charged in the accounts in the period to which they relate.

(f) **Investments**

Investments are stated on the Balance Sheet at Market Value. Investments are held primarily to provide an investment return for the Federation. Realised and unrealised gains/losses arising on investments are disclosed in the Statement of Financial Activities.

(g) **Expenditure**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate costs related to that category.

#### **Note 2 Tangible Fixed Assets**

<u>Cost</u>	<u>Property</u>	<u>Fixtures &amp; Fittings</u>	<u>Computer Equipment &amp; Software</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Balance at 31/8/22	155,580	53,400	21,512	230,492
Additions	-	-	6,710	6,710
Disposals	-	-	-	-
<b>Balance at 31/8/23</b>	<b><u>155,580</u></b>	<b><u>53,400</u></b>	<b><u>28,222</u></b>	<b><u>237,202</u></b>
<u>Depreciation</u>				
Balance at 31/8/22	56,173	53,201	21,087	130,461
Charge for year	3,112	50	1,645	4,807
On Disposals	-	-	-	-
<b>Balance at 31/8/23</b>	<b><u>59,285</u></b>	<b><u>53,251</u></b>	<b><u>22,732</u></b>	<b><u>135,268</u></b>
<b>Net Book Value at 31/8/23</b>	<b><u>96,295</u></b>	<b><u>149</u></b>	<b><u>5,490</u></b>	<b><u>101,934</u></b>
Net Book Value at 31/8/22	<u>99,407</u>	<u>199</u>	<u>425</u>	<u>100,031</u>

## FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND

### NOTES TO THE ACCOUNTS (CONTINUED)

#### **Note 3 Particulars of Employees**

The average number of persons employed by the Federation during the year was as follows:-

	<u>2023</u>	<u>2022</u>
Administration	3	2

The aggregate payroll costs of these persons were as follows:-

	<u>£</u>	<u>£</u>
Wages and Salaries	72,902	51,462
Pension Scheme Costs	6,623	3,288
Social Security Costs	1,089	1,087
	<b>80,614</b>	<b>55,837</b>

No employees receive total employee benefits of more than £60,000.

#### **Note 4 Investments and Bank Deposits**

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
(a) Sterling Cash	935	1,940
Aberdeen Std Fd Mg ASI UK Smlr CosInstl GBP	4,108	4,541
Allianz Glb Invest Strategic Bond I Inc GBP	-	4,639
Artemis Fd Mngrs Income E GBP Dis	5,711	11,232
Blackrock EURPN Dy BR EURPN Dynamic Fd I	4,806	4,030
Blackrock FM Ltd Contl EURP Inc D Units Inc	3,733	3,515
BMO Commercial Pro Ord GBP0.01	3,112	4,793
BNY Mellon Glb Fds Gbl Bd Fd Sterling Z Inc	4,493	4,710
Empiric Student	3,887	4,297
Findlay Park FD	5,854	-
Franklin Tmpltn Fd UK	7,355	7,406
Greencoat UK Wind	6,666	13,297
Janus Hend UK & EU JH Strategic Bond Dis	6,018	6,617
HICL Infrastructur Ord	5,985	7,720
INT Public Partner Ord GBP0.0001	5,483	6,839
iShares Ii Plc USD	4,512	-
J O Hambro (Johem Fnds UK Ltd UK Equity Incc	-	8,600
JP Morgan AM UK Ltd	8,633	8,466
JP Morgan Fund Ivcc JPM Gbl Macro Opps C Ne	4,533	4,515
JP Morgan Funds td US Equity Inc K GBP Net In	8,244	8,862
Jupiter UT Mngrs European Z Inc	-	4,335
Legal & General UT	4,700	-
Polar Capital Fd	-	12,386
Royal London UTM	10,076	10,609
Saga Spdr ETFs EI Bloom	3,998	-
Schroder Unit Tst Asian Alpha Plus L Acc Nav	7,164	7,852
Schroder Unit tst Asian Income L	7,188	7,705
Vanguard Funds Plc FTSE All World Ucits Etf U	9,635	9,387
Vanguard Funds Plc S&P	16,603	15,917
	<b>153,432</b>	<b>184,210</b>

# FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND

## NOTES TO THE ACCOUNTS (CONTINUED)

Investments are included at Market Value, as calculated by Investec Wealth & Investment, at 31st August 2023

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
(b)		
Danske Bank Current Account	22,517	27,225
Danske Bank- Business Investment Account	17,937	17,840
Danske No 2 Deposit Account	4,659	7,518
Cash in Hand	300	300
	<u>45,413</u>	<u>52,883</u>
<b>Note 5</b>		
<b>Stocks</b>		
	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Home Craft Spinning Wheel Award	120	980
Stationery For Resale	2,262	2,249
Badges & Key-Rings	1,020	1,186
Napkins & Diaries	360	450
W I Souvenirs	2,851	3,053
Cookery Books	3,806	4,698
Scarves	106	650
	<u>10,525</u>	<u>13,266</u>
<b>Note 6</b>		
<b>Debtors</b>		
	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Trade Debtors	4,069	4,440
Prepayments	2,081	11,623
	<u>6,150</u>	<u>16,063</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**Note 7 Amounts Owing To ACWW Charities**

	<u>Opening</u> <u>Balance</u> <u>01/09/2022</u> <u>£</u>	<u>Receipts</u> <u>during</u> <u>year</u> <u>£</u>	<u>Payments</u> <u>during</u> <u>year</u> <u>£</u>	<u>Closing</u> <u>balance</u> <u>31/08/2023</u> <u>£</u>
Pennies for Friendship	1,451	-	(777)	674
Project Support	12,242	1,843	(1,592)	12,493
	<u>13,693</u>	<u>1,843</u>	<u>(2,369)</u>	<u>13,167</u>

The movements on the above accounts have not been reflected in the Statement of Financial Activities for the year.

**Note 8 Creditors: Amounts Falling Due Within One Year**

	<u>2023</u> <u>£</u>	<u>2022</u> <u>£</u>
Taxation and social security	1,964	2,409
Accruals	10,517	13,926
Deferred Income (note 13)	1,720	1,720
	<u>14,201</u>	<u>18,055</u>

**Note 9 Sub-Committee Funds**

	<u>2023</u> <u>£</u>	<u>2022</u> <u>£</u>
Arts	100	100
Home Crafts	200	200
Home and Garden	100	100
International	100	100
Magazine	100	100
	<u>600</u>	<u>600</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**Note 10 Auditor's Remuneration**

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Fees payable to the company's auditor	<u>3,092</u>	<u>2,226</u>

**Note 11 Ex-Gratia Payments**

No ex-gratia payments were made during the year. In 2022 Irene Sproule received an ex-gratia payment of £15,000 as recognition for the hard work and dedication given to the Federation of Women's Institutes of Northern Ireland.

**Note 12 Trustee Remuneration**

Trustees did not receive any remuneration or other benefits from employment.

Trustees are reimbursed for travel expenses and also for expenditure incurred on behalf of the Federation. During the year **£7,259** (2022: £6,108) was reimbursed to Trustees for travel expenses.

**Note 13 Deferred Income**

A grant of £10,000 was received from The National Lottery Community fund for the creation of a new website. Of this, **£1,720** (2022: £1,720) has been deferred as the expenditure has not yet been incurred.

**Note 14 Special Funds**

	<u>Opening</u> <u>Balance</u> <u>01/09/2022</u> <u>£</u>	<u>Receipts</u> <u>during</u> <u>year</u> <u>£</u>	<u>Payments</u> <u>during</u> <u>year</u> <u>£</u>	<u>Closing</u> <u>Balance</u> <u>31/08/2023</u> <u>£</u>
International Fund (ACWW Travel)	10,821	445	(2,876)	8,390

The movements on the above accounts have not been reflected in the Statement of Financial Activities for the year.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**Note 15 Property**

The property is registered in the names of the Trustees and is held in trust by these Trustees on behalf of the Federation.

**Note 16 Related Party Transactions**

Committee Members of the Federation, as members of the WI, have paid subscription fees to their local WI, part of which is passed on to the Federation.

**Note 17 Other Information**

In common with many other charities of this size and nature we use our auditors to prepare and assist in the preparation of our financial statements.

**Note 18 Going Concern**

The Federation has suffered a large deficit of **£42,188** (2022: £49,097). This creates doubt regarding the going concern of the entity. However, the charity has sufficient reserves and for this reason it is the Trustees' conclusion that there is no material uncertainty that may cast significant doubt on the entity's ability to continue as a going concern.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**APPENDIX 1A - INCOME FROM SPECIAL UNDERTAKINGS**

	<u>2023</u> <u>Surplus/(Deficit)</u> £	<u>2022</u> <u>Surplus/(Deficit)</u> £
Arts Sub-Committee	247	784
Homecraft	(2,649)	2,442
Home and Garden	4,204	(5,236)
Magazine and Leisure Sub-Committee	1,207	974
Balmoral Show	24,976	22,151
Stationery	261	372
W I Souvenirs	(28)	1,075
Cookery	(312)	740
Engraving of Awards	-	(17)
90th Anniversary	(289)	(318)
	<u>27,617</u>	<u>22,967</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**APPENDIX 1B - INCOME AND EXPENDITURE FROM ULSTER COUNTRYWOMAN  
MAGAZINE**

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
<b>Income:</b>		
Sale of Magazines	28,847	26,344
Advertising Revenue	<u>2,960</u>	<u>2,790</u>
<b>Total Income</b>	<b>31,807</b>	<b>29,134</b>
<b>Expenditure:</b>		
Printing Costs	24,690	24,310
Bad Debt Provision	<u>225</u>	<u>-</u>
<b>Total Expenditure</b>	<b><u>24,915</u></b>	<b><u>24,310</u></b>
<b>Net Surplus</b>	<b><u><u>6,892</u></u></b>	<b><u><u>4,824</u></u></b>



**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

Northern Ireland - Charity number 101656

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# Annual report

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# **Federation of Women's Institutes of Northern Ireland**

Trustees' Annual Report  
Year ended 31st August 2023

**Women Involved**  
In Family, Friendship and Community

## **Contents**

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NIC 101656

## 1.0 Essential Facts

Charity name: Federation of Women's Institutes of Northern Ireland  
Charity Registration Number: NIC101656  
Registered Office: 209/211 Upper Lisburn Road  
Belfast  
BT10 0LL

Governing Document: Constitution and Rules, 2019 Edition

Financial Year reporting on: 1 September 2022 to 31 August 2023

Trustees at 31 August 2023:

Margaret Broome (Chairman)	
Kathleen Verner (Vice Chairman)	
Sheelagh McRandal (Treasurer)	
Heather Adamson	Susan Lyons
Joan Beattie	Rosemary McAllister
Ruth Carroll	Lorna McClure
Marie Darrah	Margaret McCracken
Lesley Dowds	Christine Rankin
Rhoda Farrelly	Brenda Richardson
Teresa Feeney	Pamela Robinson
Sandra Ledlie	Lynd Roper
Violet Little	Rosemary Savage

Operations Manager Mary McManus

Auditors: M.B. McGrady & Co.  
Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
BT9 6GH

## **2.0 Mission Statement**

“To unite in promoting any work which makes for the betterment of our homes, and the development and improvement of rural and urban life through social and educational activities.”

## **3.0 Objects**

The object of the Federation is to provide an organisation and structure to enable women to take a more effective part in the life of the rural and urban community. This is achieved by providing opportunities for lifelong learning by encouraging participation in arts, handcrafts, home skills, leisure pursuits, sport and other activities.

These objectives comply with the Charities Act (Northern Ireland) 2008 legal requirement that all charities have purposes that are for the public benefit.

## **4.0 Structure**

The Federation of Women’s Institutes of Northern Ireland (The Federation) is an organisation which encourages women to take a more effective part in the community. This is done through a network of Women’s Institutes, with a total membership of some 3631 active throughout Northern Ireland. There are 129 Institutes, grouped in twenty-one Areas, registered with the Federation and they operate in accordance with the Constitution and Rules for Women’s Institutes laid down by the Council of the Federation. Each member pays a membership subscription to the Federation, and all are covered by insurance arranged by the Federation. Each Area Executive member is responsible for overseeing the correct management of her Institutes.

Comprising a delegate from each Institute and the members of the Executive Committee, the Council forms the policy of the movement, the administration of which is carried out by the Executive Committee made up of an elected representative from each Area; they are the Trustees.

There is one representative from each of the Ulster Farmers’ Union and the Young Farmers’ Clubs of Ulster on the Executive Committee and the Federation has a representative on NICVA and the Women’s Forum.

The FWINI is an active constituent member of The Associated Country Women of the

World (ACWW), which is an International Non-Governmental Organisation, registered with the United Nations, that pursues its charitable objectives, the relief of poverty, the relief of sickness and the protection and preservation of health and the advancement of education, through its member societies, individual members and networks of other non-member Non-Governmental Organisations. In 2018, ACWW launched the Women Empowered Fund, focusing donations into six Priority Focus Areas which reflect the charitable aims and objectives of ACWW. This funding model allows members and donors to choose one or more specific Focus Area(s) to support, whilst ensuring the sustainability of ACWW Projects.

## **5.0 Activities**

Like many membership organisations, the pandemic took a toll on FWINI with institutes unable to hold face-to-face meetings. However, we were happy to report, with restrictions lifted the numbers show that our membership has bounced back and is holding its own. The year began with the last of our celebrations of FWINI's 90<sup>th</sup> birthday, with the first WI having met on 24 April 1942. We held a very enjoyable ecumenical service in Armagh Cathedral which was attended by many members. The service was enriched by the participation of the members, not least by Ballyblack, Quoile, Richhill and Slemish Choirs who provided some memorable music.

In order to help with future planning and modernising, we recruited an Operations Manager and Mary McManus took up post on the 1<sup>st</sup> of October 2022.

Two well attended meetings of the FWINI Council are normally held every year - the Autumn Council Meeting and the Annual General Meeting (AGM). These are excellent opportunities for the Institutes to come together and exchange news and ideas. The Autumn Council takes place in a different location throughout the country each year, and we were delighted to be able to hold it in Millbrook Lodge, Ballynahinch on 29<sup>th</sup> of October. Those attending were treated to a stimulating and entertaining living history performance about the Suffragette Movement in NI by Time Steps. By tradition, the AGM is held in Belfast, and a full meeting was held in the Europa Hotel on 30<sup>th</sup> of March 2023. A full programme was held, and the six Sub-Committees set up displays of their

work. We also had Advice NI, Women's Aid and the National Lottery Community Fund provide information stands for delegates. Entertainment was provided by Adrian Morrow who provided a presentation on Glenarm Castle.

With all restrictions on meeting in person lifted, the Executive and the Sub-Committees resumed the majority of their meetings in person although the advantages of having some meetings on Zoom learned during the pandemic were not lost. A major concern continues to be communication with the members with so many not being IT confident. Our main vehicle for communication is our excellent magazine, The Ulster Countrywoman, which keeps members up to date on Federation matters.

Much to everyone's disappointment, the much-enjoyed City of Belfast Autumn Flower Show, held in the Botanic Gardens, Belfast was not held again this year. We look forward to it starting again as it is a major opportunity for the WI to display its work to the public and attracts considerable interest.

With a wide range of activities to oversee, the Executive Committee is assisted by six Sub-Committees. With normal life resumed post Covid-19 they resumed their normal calendar of events. Their diverse activities were:

### **5.1 Arts**

The Sub-Committee was very proud of the wonderful performance of two very special anthems given by the combined Institute Choirs of Ballyblack, Richhill, Quoile and Slemish Areas at the 90<sup>th</sup> Anniversary service in Armagh cathedral on the 25<sup>th</sup> of September 2022. The choir members had arranged combined rehearsals to ensure their voices blended. Our thanks to Eileen Hearst from Ballyblack who conducted, and to Kathleen Gill from the Quoile area who played for us.

The Annual Festival of The Spoken Word was held on Saturday 29<sup>th</sup> October 2022 in Templepatrick Presbyterian Church all. It was a great success with a total of fifty-three entries over six classes. The adjudicator, Shorna Meggitt from The Ballycastle School of Speech and Drama, praised the very high quality of all the entries. Painting took place at WI Headquarters on Saturday 12<sup>th</sup> November 2022. Anne Black demonstrated how to paint a winter scene on the theme, 'A Place to Wander' chosen for the art competition in February – challenging the class to paint snow and winter

trees. Everyone went away with palettes and paints determined to practice.

Jacquie Brachi held the calligraphy class on Saturday 28<sup>th</sup> November with all materials supplied from last years' grant money.

The Annual Art Festival and Coffee Morning was held on Friday 10<sup>th</sup> February 2023 from 10 – 12 noon in WI Headquarters. There were 51 entries in the painting competitions, adjudicated by Janice Lightowler from The Ulster Society of Women's Artists. We had more entries for Jacquie Brachi to judge this year with calligraphy, good handwriting and 3D decoupage all proving popular. Both judges were very impressed with the high standard of our members' artwork and we hope to encourage continuing participation by organising future workshops in varying mediums.

It was just lovely to hold the coffee morning, the first after the Covid restrictions. It was a chance for those who entered to show their work to the friends who came along for support. Our Chairman praised the quality of the exhibition and reminded members that there is an opportunity to display and sell their work at The Balmoral Show in May.

The Annual Music Festival held on Saturday 22<sup>nd</sup> April 2023 in Templepatrick Presbyterian Church Hall was a great success. The Institute choirs competed in nine different classes from choral folk to sacred, own choice ensembles and solo entrants. The adjudication by Dr. Jayne Moore was excellent. Her constructive and encouraging assessments given after each class were much appreciated.

The Art Sub-Committee arranged a rota to look after the art exhibition and sales during the Balmoral Show and to help in the Tea Room when possible. They are well ahead with the organisation of their upcoming events – appointing adjudicators, venues etc. and continue to promote the arts within the Federation.

## **5.2 Balmoral**

The Balmoral Show organised by the RUAS is held every year in May and is the major event in the FWINI Calendar. This year's was the 154<sup>th</sup> Show. It is the one occasion in the year in which the entire membership has the opportunity to contribute or participate by volunteering in the Tea Room, staffing the stalls, baking and making

jam and preserves for the Market Stall, baking for the Tea Room, taking part in competitions, exhibiting craft work and art and visiting the Show and the WI Pavilion with family and friends. With over 120,000 visitors over 4 days, it provides an ideal showcase for the FWINI enabling it to both highlight the activities members can enjoy and to raise funds for the Federation in our ever- popular Tea Room.

Spearheading all this is the Balmoral Sub-Committee, an exceptionally hard-working group of members who spend many months preparing for the event and attend every day of the Show. They are assisted by all the other Sub-Committees; see their individual entries in this report.

This year we were again situated in the new Annex - a permanent building near our previous location in the Showgrounds. Approximately half of this building was allocated to us. It provided us with additional space for the Tea Room with adjoining kitchen, an exhibition area where the Market Stall was located together with the Sub-Committees' exhibits and displays highlighting their activities and the competition entries. With the Show spread over four days, an extra effort was necessary to ensure sufficient produce for the Tea Room and Market Stall. Members responded magnificently to the challenge.

This year with restrictions completely lifted, it was lovely to see and greet regular customers back to our Tea Rooms and to be told that we 'were missed' at the 'reduced' Show held the previous September. Ladies who remember visiting the W.I. Tea Rooms as a child with their parents, now return with their own children - we hope that this tradition will continue for many years to come!

### **5.3 Home and Garden**

The Home and Garden Sub-Committee is charged with advising the Executive Committee on relevant developments in Home Skills. It organises events on its own and others in co-operation with The Homecraft Sub-Committee. During the year the Sub-Committee met regularly in person and via Zoom.

Unfortunately, due to COVID-19 The City of Belfast Autumn Flower Show, held annually in the Botanic Gardens, did not take place. Hopefully, Belfast City Council will reinstate this festival in the coming year.

In November, the popular Home and Garden Christmas Event was held with over 400 members attending. Our demonstrations consisted of floral art, sustainable fashion and a cookery demonstration. We also had a great range of stalls which gave everyone ample opportunity for shopping.

Every year the Sub-Committee helps the Young Farmer's Clubs with their Home Management Competitions. This year was no exception, with members setting questions for its junior and senior papers.

The final event of the Home and Garden Year is the Balmoral Show. We were delighted to take part once again. Competition entries were good and everyone worked hard to make it a successful event.

'The WI Against Climate Change' campaign continued, with articles published every month in the Ulster Countrywoman Magazine. The Sub-Committee continues to encourage Institutes and members to reduce their carbon emissions by suggesting practical ways that they can do so.

#### **5.4 Homecraft**

The Homecraft Sub-Committee keeps traditional crafts alive and introduces new ones. Through its proficiency ribbon scheme and competitions, members submit work based on a syllabus comprising some 27 categories and a hobby section for beginners. Crafts are taught at one-day schools and a weekend residential event. At WIFI and public events, displays of members work are mounted, there are demonstrations and members are available to answer questions on the crafts displayed.

During the months of October to March, items of members work are submitted for judging. Unfortunately, items for judging were down this year with only 178 craft items received. However, the quality of items was up with 54% gaining the highest mark. Members are awarded a ribbon for each category of craft submitted. A Silver Spinning Wheel is awarded when a member has obtained 6 ribbons, a Gold Spinning Wheel for 12 ribbons and a Full Circle for 25 ribbons.

The first Balmoral Show following the pandemic was a great showcase for FWINI and gave us the opportunity to encourage new members into the organisation. It is also an

opportunity to meet members from other areas of the Province. The Homecraft Sub-Committee put on a display of members' work and members were on hand to answer questions and promote craft. We also had a very successful sales table of knitted toys and other items made by the members. Competitions held were for a knitted decorated wreath, a picnic roll, a potholder and a small coin purse. The competitions were well supported. As with the other Sub-committees, the Homecraft Sub-Committee is self-funding except for the spinning wheel awards which are covered by the Federation. We held a one-day school in September and a Christmas one-day school at the end of November. The latter attracted 37 attendees, and each participant went home with 2 items either finished or almost finished. We continue to encourage members to take part in homecrafts.

### **5.5 International**

FWINI is concerned not only with the promotion of activities in support of the development of women in Northern Ireland but also concerned with the lives of women elsewhere. It is an active constituent member of the Associated Country Women of the World (ACWW), a body which is registered with the United Nations, serving on its committees and reporting on Federation activities to the ACWW Triennial Conference. The International Sub-Committee looks after these activities on behalf of the Executive. The International Sub-Committee held its Annual Meeting in October 2023.

Each year, the International Sub-Committee chooses the recipient of the Evelyn Lord Award. This award is normally presented to a WI member, Institute or Area that has made a great contribution to an international cause or who has carried out impressive work at an international level. In 2023, the Evelyn Lord Trophy was awarded to Carnlough WI for their unceasing commitment to raising money for ACWW.

The International Sub-Committee is also responsible for running the Mary Boyd Competition. For 2023, first place was awarded to Christine Rankin, Ards Peninsula Area Executive Member, Chair of the Magazine Sub-Committee. This competition consisted of making a shoe bag and was based on the requirements for the ACWW World Conference competition.

Our members continuously raise donations to support ACWW projects. Some changes have been made to the ACWW funding structure. Rather than having unrestricted funds such as 'Pennies for Friendship' for administration and restricted funds for project

funding, it has now been changed to one overall donation 'pot' – 'Rural Women in Action Fund'. All donations for ACWW now go into this fund. Donations to the fund will support all of ACWW's work including all of the normal running costs.

Through ACWW we ensure that the donations of our members are monitored and used to better the lives of women and children worldwide.

## **5.6 Magazine and Leisure**

The Magazine and Leisure Sub-Committee is responsible for the publication of our monthly magazine, The Ulster Countrywoman, and the organisation and running of the following sporting events and competitions:

*Sporting Events:* Bowls, Quiz, and Golf.

*Competitions:* Photographic, Literary, Scrapbook, Best Magazine Cover and Best Poem published in the Magazine.

The Magazine and Leisure Sub-Committee meets on the first Tuesday of the month; September through to May except for January. Meetings were held face to face and on zoom as necessary.

The main responsibility of this Sub-Committee is the Ulster Countrywoman Magazine, which is an engaging read providing interesting articles, stories, monthly book reviews, competitions, puzzles, photographs and other news items including those sent in by our WI members. Our Editor, Caroline Hamilton, is responsible for the finished publication which involves creating content and choosing and editing member items. The front cover is chosen from photographs sent in by the members, which is also a competition (The Quoile Trophy). A monthly competition attracts on average around 60 entries and the winner receives a nominal prize. The magazine is distributed to members throughout Northern Ireland, various other organisations and also sent by members to friends abroad. During the 2022/23 season 8 magazines were published – September, Autumn, Christmas 2022, New Year/February 23, March, April, May and June 2023.

In October, a fireside quiz is sent out to all the Institutes. This quiz helps fund the running and purchase of prizes for our various competitions and was well supported. The Scrapbook Competition was disappointing with no entries for the Novice Class,

However, the Open Class (Waringstown Cup) was won by Broughshane WI while Mosside WI had a double take in winning the Front Cover and Single Page classes.

In January, the Phyllis Gailey Literary Competition was won by Lorraine Girvan, Downpatrick WI for her story interpreting the title "Don't Make a Drama Out of a Crisis". This apt title was deliberately left quite open to interpretation, with writers encouraged to let their imagination take flight, and a variety of very different intriguing tales were submitted.

A One Day Creative Writing Workshop held in April was well supported. The ladies were encouraged to let their imaginative ideas and inspirations bring stories and poems to life.

The Best Magazine Cover competition (Quoile Trophy) was awarded this year to Wilma Buick, Kells and Connor WI. The Best Poem published in the Magazine (Mourne Cup) was awarded to Daphne Wylie, Pomeroy WI and the Dorman Trophy for the Best original article published in the magazine went to Hazel Campbell, Crumlin WI.

After the pandemic, halls have re-opened and we held a very successful bowling competition which attracted 19 Areas competing in the final. The overall winner was Anne Crozier, Collone WI (Gosford Area). 20 teams competed in the Quiz final for the coveted trophy which was won by the Roe Valley Team. Golfer of The Year took place at the lovely setting at Green Acres Golf Club, Ballyclare on a typical Northern Ireland 'weather' day in June. The worthy winner was Ann Dean, Garvagh WI.

The Photographic Competition is our last competition of the year with entries submitted by 31<sup>st</sup> July. The subject this year "Wet & Wild" attracted a good number of entries and was won by Dawn Robinson, Maghaberry WI.

This has been a successful year for a hard-working Sub-Committee and we look forward to organising, participating and meeting our members at our events next year.

## **6.0 Mitigation of Harm**

All adjudicators, experts and tutors employed by the Federation for its many activities are properly qualified. No harm has been identified as flowing from the purposes and activities of the Federation.

## **7.0 Financial Report**

We continue to face many financial challenges as we are not immune to the effects of inflation. Our total incoming resources for the year ended 31 August 2023 were £102,623 (2022 £98,775) and overhead expenses of £144,811 (2022 £147,872) which gave us a reduced deficit of (£42,188) against the previous year's deficit of (£49,097).

The Executive Committee has had to make many difficult decisions and is very aware of its duty to manage the FWINI finances prudently taking a long term as well as a short-term view, decisions must be in the best interests of the charity.

### **7.1 Income**

The Federation benefits from the following main sources of income:

**Membership Fees** (including Institute contributions to insurance): The membership numbers continue to stabilise. However, we must continue with our efforts to promote the WINI and attract new members.

**Contributions to Federation Funds:** This income from the Institutes has shown a slight increase on 2021/2022 but is still considerably down on previous years. These funds are used for the general running of the Federation as well as the upkeep of Federation House.

**Gift Aid:** The Gift Aid Scheme generates approximately 5% of the overall income and major efforts continue to encourage members into the scheme.

**Balmoral Show:** It was business as usual at the Balmoral in May 2023. Despite increasing competition from more food outlets, due to the hard work of the Balmoral Sub-Committee and with support of the members we raised £24,976 an increase of £2,825 on the previous year.

**Sub-Committees:** All the Sub-Committees use the income they generate to support

their own activities. However, if needed the Federation will support them as it does the Homecraft Sub-Committee which gets funding from Federation Funds for its Spinning Wheel Awards. The form of these awards is being reviewed and cheaper alternatives sought. The Home and Garden Sub-Committee did particularly well to turn a deficit of some (£5.2k) into a surplus of £2.8k

**Ulster Countrywoman:** With the improvement in the membership figures and a reorganisation of the Magazine by the Sub-Committee, there has been an increase in of some £2k the total income from the Ulster Countrywoman.

**Investments:** The Federation's Investments had another bumpy year due to the uncertainty in the Markets and we ended the year with the value of our portfolio down by £30,778. As of 31 August 2023, our investment portfolio was valued at £153,432 (2022 £184,210). The portfolio continues to be managed by Investec Wealth & Investment and we remain grateful to them for all their support.

## **7.2 Expenditure**

We are fortunate that we own, with no mortgage, our Headquarters - Federation House, and that as we are a registered charity, we are exempt from paying rates.

**Overheads:** We were very pleased that there was a decrease in running costs despite significant increase in insurance and Executive and Sub-Committee costs. The latter being because many meetings returned to Federation House leading to higher travelling expenses. Zoom meetings are held when appropriate.

**International Outreach:** The International Sub-Committee is different to the others in that it raises funds for the Federation's external charity, the Associated Country Women of the World (ACWW). A total of £2,369, raised by our members, was sent to it.

During the year, our long serving auditors, Dawson & Company, merged with another firm, due to the retirement of its principal, Maurice Dawson. We are most grateful to Maurice for his unstinting service to the Federation over many years. At the Federation AGM in March, members voted to, appoint M.B. McGrady & Co as our auditors.

In conclusion, this has been another difficult year as we worked on reducing the previous year's deficit. Fortunately, one of our major sources of income, the Balmoral

Show showed an increased surplus and the other, the fees from our members have started to stabilise. However, with reluctance we are having to increase the membership fees in the coming year. Difficult times are ahead, and we all need to pull together to get through them.

This Trustees' Report was approved by the Trustees at their meeting on 24 of June 2024.

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Brenda Richardson

Chairman of the Trustees

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

Northern Ireland - Charity number 101656

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# Annual return

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**FEDERATION OF WOMEN'S INSTITUTES**  
**OF NORTHERN IRELAND**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

**MB MCGRADY & CO**  
**CHARTERED ACCOUNTANTS**  
**TELEPHONE (028) 9031 6950**

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**YEAR ENDED 31 AUGUST 2023**

<b>CHARITY REGISTRATION NUMBER</b>	101656
<b>CHAIRPERSON</b>	Mrs Margaret Broome
<b>VICE CHAIRPERSON</b>	Mrs Kathleen Verner
<b>HONORARY TREASURER</b>	Mrs Sheelagh McRandal
<b>TRUSTEES OF FEDERATION HOUSE</b>	Lady Anthony Hamilton Mrs Hilda Stewart
<b>REGISTERED OFFICE</b>	209/211 Upper Lisburn Road Belfast BT10 0LL
<b>AUDITORS</b>	M.B. McGrady & Co Suite 2B Cadogan House 322 Lisburn Road Belfast BT9 6GH
<b>BANKERS</b>	Danske Bank Donegall Square West Belfast BT1 6JS
<b>SOLICITORS</b>	Diamond Heron Diamond House 7-19 Royal Avenue Belfast BT1 1FB

# **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

## **REPORT OF THE TRUSTEES**

The Trustees present their Report and the Audited Accounts of the Federation for the year ended 31 August 2023. The financial statements, which have been prepared under the historical cost convention, are in accordance with relevant accounting standards, the Charities Act (Northern Ireland) 2008, and the provisions of the Statement of Recommended Practice, "Accounting and Reporting for Charities" (FRS102).

### **The Trustees**

The trustees who served the charitable organisation during the period were as follows:

M Broome (Chair)	C Rankin
K Verner (Vice Chair)	B Richardson
S McRandal (Treasurer)	P Robinson
H Adamson	R McAllister
J Beattie	R Savage
L Dowds	M Darrah
S Ledlie	R Farrelly
V Little	T Feeney
M McCracken	S Lyons
L Roper	R Carroll
L McClure	

### **Objectives and Activities**

The purpose of the Federation is aiming to unite in promoting any work which makes for the betterment of our homes and the development and improvement of rural and urban life through social and educational activities. This is achieved by providing opportunities for lifelong learning, and for personal and social development, forming and supporting branches of Women's Institute across Northern Ireland and encouraging unity of purpose at home. The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Federation's aims and objectives.

The results of the Federation's activities for the year can be seen in appendix 1a and 1b.

## **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

### **REPORT OF THE TRUSTEES (CONTINUED)**

The Federation of Women's Institutes of Northern Ireland is a registered charity, number 101656, and is constituted under the Handbook 2019. New Trustees are appointed by each Area Group electing one full member to serve as a Trustee for a period of three years. A list of all Trustees is available from Federation House.

#### **Trustees' Responsibilities Statement**

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Federation and of the Surplus/(Deficit) of the Federation for that period. In preparing those financial statements, the Committee is required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Federation will continue in operation.

#### **Disclosure of information to the auditors**

We, the trustees of the charity who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware that:

- there is no relevant audit information of which the charity's auditors are unaware;  
and
- we have taken all steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

#### **Auditors**

M.B. McGrady & Co have been appointed as auditors.

The Federation's registered office is:

209/211 Upper Lisburn Road  
Belfast  
BT10 0LL

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**REPORT OF THE TRUSTEES (CONTINUED)**

Approved by the Trustees on 17.04.24 and signed on their behalf by:

**CHAIRPERSON** Margaret Broome  
Mrs Margaret Broome

**TREASURER** Sheelagh McRandal  
Mrs Sheelagh McRandal

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE  
FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**Opinion**

We have audited the financial statements of Federation of Women's Institutes of Northern Ireland for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable to the UK and Republic of Ireland" and Charities SORP (FRS 102).

In our opinion, except for the possible effects of the matters described in the basis for qualified opinion section of our report, the financial statements:

- give a true and fair view of the state of the Federation's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

**Basis for Qualified Opinion**

With respect to income for memberships and the Balmoral event, sufficient audit evidence was not available. We were unable to obtain sufficient appropriate audit evidence regarding the amount of this income using other audit procedures.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We draw your attention to Note 18 which indicate that uncertainty exists which may cast doubt on the charity's ability to continue as a going concern but that this doubt is not significant. Our opinion is not modified in respect of this matter.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

### **INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND (CONTINUED)**

#### **Other Information**

The other information comprises the information included in the Trustee's Report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- the information given in the Trustee's Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept proper and adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for audit.

#### **Responsibilities of Trustees**

As explained more fully in the Trustee's Report (set out on page 3-5), the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE  
FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND (CONTINUED)**

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Extent the audit was capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In assessing and detecting irregularities of non-compliance with laws and regulations we considered the following:

- the matters discussed among the audit engagement team and any other relevant professionals regarding how and where fraud might occur in the financial statements and any potential indicators of fraud;
- the nature of the environment and any laws and regulations applicable to the charity and the environment;
- the charity's own assessment of the risk of fraud and other irregularities;
- charity's policies and procedures in relation to:
  - how they identify and comply with all relevant laws and regulations and whether they are aware of any non-compliance
  - how they detect and respond to risks of fraud and their knowledge of any actual, suspected or alleged fraud;
  - control environment within the charity and how this mitigates risks of fraud and instances of non-compliance with laws and regulations;

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to cash handling. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

In response to the risk of material misstatement through irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ensuring the engagement team had the appropriate knowledge and expertise in order to be able to identify and recognise any instances of fraud or non-compliance with laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and management and from our knowledge and experience of the sector;

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE  
FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND (CONTINUED)**

- ensuring the audit was carried out with a level of professional scepticism throughout;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- enquiring of management concerns of actual and potential litigation and claims;
- agreeing the financial statement disclosures to underlying supporting documentation to assess compliance with relevant laws and regulations;
- reviewing correspondence with HMRC and other relevant regulators, the company's legal advisors and funders.

To address the risk of fraud through management bias and override of controls, we;

- Verify the existence of employees;
- perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- obtain an understanding of provisions eg recoverability of debtors;
- test the appropriateness of journal entries and other adjustments
- assess whether the judgements made in making accounting estimates are indicative of a potential bias and -
- evaluate the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risk to all engagement team members and significant component audit teams, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment of collusion.

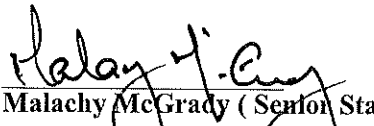
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE  
FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND (CONTINUED)**

**Who we are reporting to**

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities Accounts and Reports Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

  
Malachy McGrady (Senior Statutory Auditor)

For and on behalf of  
M.B. McGrady & Co  
Suite 2B  
322 Lisburn Road  
Belfast  
BT9 6GH

Date:

7<sup>th</sup> May 2024

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023**

	Note	2023		2022	
		£	£	£	£
<b>INCOME</b>					
Membership Fees			42,530		42,744
Contributions To Federation Funds			8,355		7,904
Gift Aid			2,418		5,506
Grant Income			4,000		8,280
Income From Federation Activities:					
Special Undertakings (Appendix 1A)		27,617		22,967	
Magazine (Appendix 1B)		6,892	34,509	4,824	27,791
Institute Contributions To Insurance			13,241		11,723
<b>Income From Investments:</b>					
Dividends And Interest On Investments		4,895		4,945	
Gain / (Loss) On Disposal Of Investments		7,305		4,148	
Gain / (Loss) On Revaluation Of Investments		(16,461)		(15,811)	
Bank Deposit Interest		55	(4,206)	39	(6,679)
Donations Towards Council Meeting Expenses			1,776		1,506
<b>Total Income</b>			<b>102,623</b>		<b>98,775</b>
<b>Overhead Expenses</b>					
Staff Salaries	3	80,614		55,837	
JRS Grants		-		(713)	
Ex Gratia Staff Payments		-		15,000	
Recruitment Costs		161		969	
Ground Rent		22		22	
Insurance		13,241		11,723	
Repairs And Renewals		6,567		10,982	
Water Rates		599		835	
Light And Heat		3,788		3,431	
Postage And Telephone		2,481		2,953	
Stationery & Office Expenses		9,921		9,595	
Website Costs		-		8,280	
Subscriptions		125		262	
Auditor's Remuneration		3,092		2,226	
General Expenses		1,862		4,968	
Cleaning		2,019		1,847	
Executive & Sub-Committee Travel Expenses		10,509		6,129	
Legal & Professional Fees		-		3,096	
Depreciation	2	4,807		3,447	
Bad Debts		222		841	
Bank And Investment Charges		1,729		2,173	
Council Meeting Expenses		3,052		3,969	
			<b>144,811</b>		<b>147,872</b>
<b>Surplus/(Deficit) Of Income Over Expenditure</b>			<b>(42,188)</b>		<b>(49,097)</b>
<b>Statement Of General Fund</b>					
Balance Brought Forward			323,284		372,381
Add: Surplus/(Deficit) Of Income Over Expenditure			(42,188)		(49,097)
Balance Carried Forward			<b>281,096</b>		<b>323,284</b>

The notes on Pages 13 to 19 form part of these financial statements

# FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND

## BALANCE SHEET AS AT 31 AUGUST 2023

	Note	2023		2022	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	2		101,934		100,031
Investments	4(a)		<u>153,432</u>		<u>184,210</u>
			255,366		284,241
<b>Current Assets</b>					
Stocks	5	10,525		13,266	
Debtors & Prepayments	6	6,150		16,063	
Cash at Bank and in hand	4(b)	<u>45,413</u>		<u>52,883</u>	
		62,088		82,212	
<b>Current Liabilities</b>					
Amounts owing to A C W W Charities	7	13,167		13,693	
Creditors and Accruals	8	<u>14,201</u>		<u>18,055</u>	
		27,368		31,748	
<b>Net Current Assets</b>			<u>34,720</u>		<u>50,464</u>
<b>Net Assets</b>			<u>290,086</u>		<u>334,705</u>
<b>Financed by:</b>					
General Fund			281,096		323,284
Sub-Committee Funds	9		600		600
Special Funds	14		<u>8,390</u>		<u>10,821</u>
			<u>290,086</u>		<u>334,705</u>

APPROVED BY THE EXECUTIVE COMMITTEE

ON...17.04.24.....

Margaret Snome CHAIRPERSON  
Shea Kheel TREASURER

The notes on pages 13 to 19 form part of these financial statements.

Charity registration number: 101656

**NOTES TO THE ACCOUNTS**

**Note 1 Accounting Policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Federation's financial statements:-

**(a) Accounting Convention**

The financial statements, which have been prepared under the historical cost convention, are in accordance with relevant accounting standards, the Charities Act (Northern Ireland) 2008, and the provisions of the Statement of Recommended Practice, "Accounting and Reporting for Charities", (FRS102).

The financial statements are prepared on a going concern basis. The financial statements are prepared in sterling which is the functional currency of the charity.

**(b) Income**

Income consists of Contributions and Membership Fees and Income from Federation activities. Income from Investments and Deposits are retained and are for the unrestricted use of the Federation. Income collected for ACWW Charities are designated for that purpose. There are no restricted sources of income. Income from bank interest is accounted for on a receipts basis. Contributions to membership funds and membership fees are also accounted for on a receipts basis.

**(c) Tangible Assets and Depreciation**

Tangible Fixed Assets are stated at cost less accumulated depreciation. IAS 16 permits assets to be reported at cost, without revaluation, where value exceeds cost.

Depreciation is calculated to write off the cost of the Fixed Assets over the period of their useful lives, the principal rates being as follows:-

Fixtures and Fittings	25% Reducing Balance
Computer Equipment & Software	25% Reducing Balance
Website	25% Reducing Balance
Property	2% Straight Line

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**NOTES TO THE ACCOUNTS (CONTINUED)**

(d) **Stock**

Stock consists of goods for resale. Stock is valued at cost with provision being made to write down obsolete or defective stock to net realisable value. Replacement value of stock does not differ materially from book cost.

(e) **Pension Scheme**

The Federation operates a Defined Contribution Pension Scheme for employees. Premiums are charged in the accounts in the period to which they relate.

(f) **Investments**

Investments are stated on the Balance Sheet at Market Value. Investments are held primarily to provide an investment return for the Federation. Realised and unrealised gains/losses arising on investments are disclosed in the Statement of Financial Activities.

(g) **Expenditure**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate costs related to that category.

**Note 2 Tangible Fixed Assets**

<u>Cost</u>	<u>Property</u>	<u>Fixtures &amp; Fittings</u>	<u>Computer Equipment &amp; Software</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Balance at 31/8/22	155,580	53,400	21,512	230,492
Additions	-	-	6,710	6,710
Disposals	-	-	-	-
<b>Balance at 31/8/23</b>	<b><u>155,580</u></b>	<b><u>53,400</u></b>	<b><u>28,222</u></b>	<b><u>237,202</u></b>
<u>Depreciation</u>				
Balance at 31/8/22	56,173	53,201	21,087	130,461
Charge for year	3,112	50	1,645	4,807
On Disposals	-	-	-	-
<b>Balance at 31/8/23</b>	<b><u>59,285</u></b>	<b><u>53,251</u></b>	<b><u>22,732</u></b>	<b><u>135,268</u></b>
<b>Net Book Value at 31/8/23</b>	<b><u>96,295</u></b>	<b><u>149</u></b>	<b><u>5,490</u></b>	<b><u>101,934</u></b>
Net Book Value at 31/8/22	<u>99,407</u>	<u>199</u>	<u>425</u>	<u>100,031</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**Note 3 Particulars of Employees**

The average number of persons employed by the Federation during the year was as follows:-

	<u>2023</u>	<u>2022</u>
Administration	3	2

The aggregate payroll costs of these persons were as follows:-

	<u>£</u>	<u>£</u>
Wages and Salaries	72,902	51,462
Pension Scheme Costs	6,623	3,288
Social Security Costs	1,089	1,087
	<u>80,614</u>	<u>55,837</u>

No employees receive total employee benefits of more than £60,000.

**Note 4 Investments and Bank Deposits**

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
(a) Sterling Cash	935	1,940
Aberdeen Std Fd Mg ASI UK Smlr CosInstl GBP	4,108	4,541
Allianz Glb Invest Strategic Bond I Inc GBP	-	4,639
Artemis Fd Mngrs Income E GBP Dis	5,711	11,232
Blackrock EURPN Dy BR EURPN Dynamic Fd I	4,806	4,030
Blackrock FM Ltd Contl EURP Inc D Units Inc	3,733	3,515
BMO Commercial Pro Ord GBP0.01	3,112	4,793
BNY Mellon Glb Fds Gbl Bd Fd Sterling Z Inc	4,493	4,710
Empiric Student	3,887	4,297
Findlay Park FD	5,854	-
Franklin Tmpltn Fd UK	7,355	7,406
Greencoat UK Wind	6,666	13,297
Janus Hend UK & EU JH Strategic Bond Dis	6,018	6,617
HICL Infrastructur Ord	5,985	7,720
INT Public Partner Ord GBP0.0001	5,483	6,839
iShares Ii Plc USD	4,512	-
J O Hambro (Johem Fnds UK Ltd UK Equity Incc	-	8,600
JP Morgan AM UK Ltd	8,633	8,466
JP Morgan Fund Ivcc JPM Gbl Macro Opps C Ne	4,533	4,515
JP Morgan Funds td US Equity Inc K GBP Net In	8,244	8,862
Jupiter UT Mngrs European Z Inc	-	4,335
Legal & General UT	4,700	-
Polar Capital Fd	-	12,386
Royal London UTM	10,076	10,609
Saga Spdr ETFs EI Bloom	3,998	-
Schroder Unit Tst Asian Alpha Plus L Acc Nav	7,164	7,852
Schroder Unit tst Asian Income L	7,188	7,705
Vanguard Funds Plc FTSE All World Ucits Etf U	9,635	9,387
Vanguard Funds Plc S&P	16,603	15,917
	<u>153,432</u>	<u>184,210</u>

# FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND

## NOTES TO THE ACCOUNTS (CONTINUED)

Investments are included at Market Value, as calculated by Investec Wealth & Investment, at 31st August 2023

	<u>2023</u> £	<u>2022</u> £
(b)		
Danske Bank Current Account	22,517	27,225
Danske Bank- Business Investment Account	17,937	17,840
Danske No 2 Deposit Account	4,659	7,518
Cash in Hand	300	300
	<u>45,413</u>	<u>52,883</u>
<b>Note 5 Stocks</b>		
	<u>2023</u> £	<u>2022</u> £
Home Craft Spinning Wheel Award	120	980
Stationery For Resale	2,262	2,249
Badges & Key-Rings	1,020	1,186
Napkins & Diaries	360	450
W I Souvenirs	2,851	3,053
Cookery Books	3,806	4,698
Scarves	106	650
	<u>10,525</u>	<u>13,266</u>
<b>Note 6 Debtors</b>		
	<u>2023</u> £	<u>2022</u> £
Trade Debtors	4,069	4,440
Prepayments	2,081	11,623
	<u>6,150</u>	<u>16,063</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**Note 7 Amounts Owing To ACWW Charities**

	<u>Opening</u> <u>Balance</u> <u>01/09/2022</u> <u>£</u>	<u>Receipts</u> <u>during</u> <u>year</u> <u>£</u>	<u>Payments</u> <u>during</u> <u>year</u> <u>£</u>	<u>Closing</u> <u>balance</u> <u>31/08/2023</u> <u>£</u>
Pennies for Friendship	1,451	-	(777)	674
Project Support	12,242	1,843	(1,592)	12,493
	<u>13,693</u>	<u>1,843</u>	<u>(2,369)</u>	<u>13,167</u>

The movements on the above accounts have not been reflected in the Statement of Financial Activities for the year.

**Note 8 Creditors: Amounts Falling Due Within One Year**

	<u>2023</u> <u>£</u>	<u>2022</u> <u>£</u>
Taxation and social security	1,964	2,409
Accruals	10,517	13,926
Deferred Income (note 13)	1,720	1,720
	<u>14,201</u>	<u>18,055</u>

**Note 9 Sub-Committee Funds**

	<u>2023</u> <u>£</u>	<u>2022</u> <u>£</u>
Arts	100	100
Home Crafts	200	200
Home and Garden	100	100
International	100	100
Magazine	100	100
	<u>600</u>	<u>600</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**Note 10 Auditor's Remuneration**

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Fees payable to the company's auditor	<u>3,092</u>	<u>2,226</u>

**Note 11 Ex-Gratia Payments**

No ex-gratia payments were made during the year. In 2022 Irene Sproule received an ex-gratia payment of £15,000 as recognition for the hard work and dedication given to the Federation of Women's Institutes of Northern Ireland.

**Note 12 Trustee Remuneration**

Trustees did not receive any remuneration or other benefits from employment.

Trustees are reimbursed for travel expenses and also for expenditure incurred on behalf of the Federation. During the year **£7,259** (2022: £6,108) was reimbursed to Trustees for travel expenses.

**Note 13 Deferred Income**

A grant of £10,000 was received from The National Lottery Community fund for the creation of a new website. Of this, **£1,720** (2022: £1,720) has been deferred as the expenditure has not yet been incurred.

**Note 14 Special Funds**

	<u>Opening</u> <u>Balance</u> <u>01/09/2022</u> <u>£</u>	<u>Receipts</u> <u>during</u> <u>year</u> <u>£</u>	<u>Payments</u> <u>during</u> <u>year</u> <u>£</u>	<u>Closing</u> <u>Balance</u> <u>31/08/2023</u> <u>£</u>
International Fund (ACWW Travel)	10,821	445	(2,876)	8,390

The movements on the above accounts have not been reflected in the Statement of Financial Activities for the year.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**Note 15 Property**

The property is registered in the names of the Trustees and is held in trust by these Trustees on behalf of the Federation.

**Note 16 Related Party Transactions**

Committee Members of the Federation, as members of the WI, have paid subscription fees to their local WI, part of which is passed on to the Federation.

**Note 17 Other Information**

In common with many other charities of this size and nature we use our auditors to prepare and assist in the preparation of our financial statements.

**Note 18 Going Concern**

The Federation has suffered a large deficit of **£42,188** (2022: £49,097). This creates doubt regarding the going concern of the entity. However, the charity has sufficient reserves and for this reason it is the Trustees' conclusion that there is no material uncertainty that may cast significant doubt on the entity's ability to continue as a going concern.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**APPENDIX 1A - INCOME FROM SPECIAL UNDERTAKINGS**

	<u>2023</u> <u>Surplus/(Deficit)</u> £	<u>2022</u> <u>Surplus/(Deficit)</u> £
Arts Sub-Committee	247	784
Homecraft	(2,649)	2,442
Home and Garden	4,204	(5,236)
Magazine and Leisure Sub-Committee	1,207	974
Balmoral Show	24,976	22,151
Stationery	261	372
W I Souvenirs	(28)	1,075
Cookery	(312)	740
Engraving of Awards	-	(17)
90th Anniversary	(289)	(318)
	<u>27,617</u>	<u>22,967</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**APPENDIX 1B - INCOME AND EXPENDITURE FROM ULSTER COUNTRYWOMAN  
MAGAZINE**

	<u>2023</u> £	<u>2022</u> £
<b>Income:</b>		
Sale of Magazines	28,847	26,344
Advertising Revenue	<u>2,960</u>	<u>2,790</u>
<b>Total Income</b>	<b>31,807</b>	<b>29,134</b>
<b>Expenditure:</b>		
Printing Costs	24,690	24,310
Bad Debt Provision	<u>225</u>	<u>-</u>
<b>Total Expenditure</b>	<b><u>24,915</u></b>	<b><u>24,310</u></b>
<b>Net Surplus</b>	<b><u><u>6,892</u></u></b>	<b><u><u>4,824</u></u></b>



**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

Northern Ireland - Charity number 101656

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# Accounts

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Charity Registration Number 101656

**FEDERATION OF WOMEN'S INSTITUTES**

**OF NORTHERN IRELAND**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2022**

**DAWSON & COMPANY  
CHARTERED ACCOUNTANTS  
TELEPHONE (028) 9024 5217**

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****YEAR ENDED 31 AUGUST 2022**

<b>CHARITY REGISTRATION NUMBER</b>	101656
<b>CHAIRPERSON</b>	Mrs Margaret Broome
<b>VICE CHAIRPERSON</b>	Mrs Kathleen Verner
<b>HONORARY TREASURER</b>	Mrs Sheelagh McRandal
<b>TRUSTEES OF FEDERATION HOUSE</b>	Lady Anthony Hamilton Miss Margaret Torrens Mrs Hilda Stewart
<b>REGISTERED OFFICE</b>	209/211 Upper Lisburn Road Belfast BT10 0LL
<b>AUDITORS</b>	Dawson & Company 171 University Street Belfast BT7 1HR
<b>BANKERS</b>	Danske Bank Donegall Square West Belfast BT1 6JS
<b>SOLICITORS</b>	Diamond Heron Diamond House 7-19 Royal Avenue Belfast BT1 1FB

## **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

### **REPORT OF THE TRUSTEES**

The Trustees present their Report and the Audited Accounts of the Federation for the Year Ended 31 August 2022. The financial statements, which have been prepared under the historical cost convention, are in accordance with relevant accounting standards, the Charities Act (Northern Ireland) 2008, and the provisions of the Statement of Recommended Practice, "Accounting and Reporting for Charities" (FRS102).

#### **The Trustees**

The trustees who served the charitable organisation during the period were as follows:

M Broome (Chair)	C Rankin
K Verner (Vice Chair)	B Richardson
S McRandal (Treasurer)	P Robinson
H Adamson	R McAllister
J Beattie	R Savage
L Dowds	M Darrah
S Ledlie	R Farrelly
V Little	T Feeney
M McCracken	S Lyons
L Roper	R Carroll (Appointed 30th June 2022)
L McClure	

#### **Objectives and Activities**

The purpose of the Federation is aiming to unite in promoting any work which makes for the betterment of our homes and the development and improvement of rural and urban life through social and educational activities. This is achieved by providing opportunities for lifelong learning, and for personal and social development, forming and supporting branches of Women's Institute across Northern Ireland and encouraging unity of purpose at home. The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Federation's aims and objectives.

The results of the Federation's activities for the year can be seen in appendix 1a and 1b.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****REPORT OF THE TRUSTEES (CONTINUED)**

The Federation of Women's Institutes of Northern Ireland is a registered charity, number 101656, and is constituted under the Handbook 2019. New Trustees are appointed by each Area Group electing one full member to serve as a Trustee for a period of three years. A list of all Trustees is available from Federation House.

**Trustees' Responsibilities Statement**

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Federation and of the Surplus/(Deficit) of the Federation for that period. In preparing those financial statements, the Committee is required to:-

- \* select suitable accounting policies and then apply them consistently;
- \* observe the methods and principles in the Charities SORP (FRS 102);
- \* make judgements and accounting estimates that are reasonable and prudent; and
- \* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Federation will continue in operation.

**Disclosure of information to the auditors**

We, the trustees of the charity who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware that:

- \* there is no relevant audit information of which the charity's auditors are unaware; and
- \* we have taken all steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

Dawson & Company offer themselves for re-appointment at the Federation's Annual Meeting.

The Federation's registered office is:

209/211 Upper Lisburn Road  
Belfast  
BT10 0LL

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**REPORT OF THE TRUSTEES (CONTINUED)**

Approved by the Trustees on 24/11/22 and signed on their behalf by:

**CHAIRPERSON** Margaret Broome  
Mrs Margaret Broome

**TREASURER** Sheelagh McRandal  
Mrs Sheelagh McRandal

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE  
FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****Opinion**

We have audited the financial statements of Federation of Women's Institutes of Northern Ireland for the year ended 31 August 2022 which comprise the statement of financial activities, balance sheet and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable to the UK and Republic of Ireland" and Charities SORP (FRS 102).

In our opinion, except for the possible effects of the matters described in the Basis for qualified opinion section of our report, the financial statements:

- give a true and fair view of the state of the Federation's affairs as at 31 August 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

**Basis for Qualified Opinion**

With respect to income for memberships and the Balmoral event, sufficient audit evidence was not available. We were unable to obtain sufficient appropriate audit evidence regarding the amount of this income using other audit procedures.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Who we are reporting to**

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities Accounts and Reports Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE  
FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND (CONTINUED)****Conclusions relating to going concern**

We draw your attention to Note 18 which indicate that uncertainty exists which may cast doubt on the charity's ability to continue as a going concern but that this doubt is not significant. Our opinion is not modified in respect of this matter.

**Other Information**

The other information comprises the information included in the Trustee's Report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- the information given in the Trustee's Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept proper and adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for audit.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE  
FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND (CONTINUED)****Extent the audit was capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion we identified internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes.

We did not identify any key audit matters relating to irregularities, including fraud.

**Responsibilities of Trustees**

As explained more fully in the Trustee's Report (set out on page 3), the Committee are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. The Committee have elected for the financial statements to be audited in accordance with the Charities Act (Northern Ireland) 2008 rather than the Companies Act 2006. Accordingly we have been appointed as auditor under section 65(3) of the Charities Act (Northern Ireland) 2008 and report in accordance with this Act.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE  
FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND (CONTINUED)**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



**Maurice Dawson**  
**Senior Statutory Auditor**  
**For and on behalf of**  
**Dawson & Company**  
**Chartered Accountants**  
**171 University Street**  
**Belfast**  
**BT7 1HR**

Date:

24 November 2022

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022**

	<u>Note</u>	<u>2022</u>		<u>2021</u>	
		£	£	£	£
<b>INCOME</b>					
Membership Fees			42,744		44,051
Contributions To Federation Funds			7,904		6,179
Gift Aid			5,506		5,506
Grant Income			8,280		-
Income From Federation Activities:					
Special Undertakings (Appendix 1 (A))		22,967		4,727	
Magazine (Appendix 1 (B))		<u>4,824</u>	27,791	<u>6,459</u>	11,186
Institute Contributions To Insurance			11,723		10,630
<b>Income From Investments:</b>					
Dividends And Interest On Investments		4,945		4,169	
Gain / (Loss) On Disposal Of Investments		4,148		-	
Gain / (Loss) On Revaluation Of Investments		(15,811)		28,860	
Bank Deposit Interest		<u>39</u>	(6,679)	<u>67</u>	33,096
Donations Towards Council Meeting Expenses			<u>1,506</u>		<u>300</u>
<b>Total Income</b>			<b>98,775</b>		<b>110,948</b>
<b>Overhead Expenses</b>					
Staff Salaries	3	55,837		74,191	
JRS Grants		(713)		(19,701)	
Ex Gratia Staff Payments		15,000		-	
Recruitment Costs		969		696	
Ground Rent		22		22	
Insurance		11,723		10,630	
Repairs And Renewals		10,982		8,808	
Water Rates		835		281	
Light And Heat		3,431		1,893	
Postage And Telephone		2,953		3,385	
Stationery & Office Expenses		9,595		7,268	
Website Costs		8,280		-	
Subscriptions		262		190	
Auditor's Remuneration		2,226		2,166	
General Expenses		4,968		3,756	
Cleaning		1,847		1,542	
Executive & Sub-Committee Travel Expenses		6,129		481	
Legal & Professional Fees		3,096		-	
Depreciation	1c+2	3,447		3,432	
Bad Debts		841		-	
Bank And Investment Charges		2,173		1,943	
Council Meeting Expenses		<u>3,969</u>		<u>220</u>	
			<u>147,872</u>		<u>101,203</u>
<b>Surplus/(Deficit) Of Income Over Expenditure</b>			<u><u>(49,097)</u></u>		<u><u>9,745</u></u>
<b>Statement Of General Fund</b>					
Balance Brought Forward			372,381		362,636
Add: Surplus/(Deficit) Of Income Over Expenditure			<u>(49,097)</u>		<u>9,745</u>
Balance Carried Forward			<u><u>323,284</u></u>		<u><u>372,381</u></u>

The notes on Pages 12 to 20 form part of these financial statements

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****BALANCE SHEET AS AT 31 AUGUST 2022**

	<u>Note</u>	<u>2022</u>		<u>2021</u>	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	2		100,030		103,478
Investments	1f+4(a)		184,210		200,794
			<u>284,241</u>		<u>304,272</u>
<b>Current Assets</b>					
Stocks	5	13,266		14,226	
Debtors & Prepayments	6	16,063		9,617	
Cash at Bank and in hand	4(b)	52,884		71,993	
		<u>82,213</u>		<u>95,836</u>	
<b>Current Liabilities</b>					
Amounts owing to A C W W Charities	7	13,693		8,931	
Creditors and Accruals	8	18,055		8,467	
		<u>31,748</u>		<u>17,398</u>	
<b>Net Current Assets</b>			<u>50,464</u>		<u>78,438</u>
<b>Net Assets</b>			<u>334,705</u>		<u>382,710</u>
<b>Financed by:</b>					
General Fund			323,284		372,381
Sub-Committee Funds	9		600		600
Special Funds	14		10,821		9,729
			<u>334,705</u>		<u>382,710</u>

APPROVED BY THE EXECUTIVE COMMITTEE

ON 24/11/22

Margaret Smeeth CHAIRPERSON

Steph Hill TREASURER

The notes on pages 12 to 20 form part of these financial statements.

Charity registration number: 101656

## FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND

### NOTES TO THE ACCOUNTS

#### **Note 1 Accounting Policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Federation's financial statements:-

(a) **Accounting Convention**

The financial statements, which have been prepared under the historical cost convention, are in accordance with relevant accounting standards, the Charities Act (Northern Ireland) 2008, and the provisions of the Statement of Recommended Practice, "Accounting and Reporting for Charities", (FRS102).

The financial statements are prepared on a going concern basis. The financial statements are prepared in sterling which is the functional currency of the charity.

(b) **Income**

Income consists of Contributions and Membership Fees, Income from Federation activities. Income from Investments and Deposits are retained and are for the unrestricted use of the Federation. Income collected for ACWW Charities are designated for that purpose. There are no restricted sources of Income. Income from bank interest is accounted for on a receipts basis. Contributions to membership funds and membership fees are also accounted for on a receipts basis.

(c) **Tangible Assets and Depreciation**

Tangible Fixed Assets are stated at cost less accumulated depreciation. IAS 16 permits assets to be reported at cost, without revaluation, where value exceeds cost.

Depreciation is calculated to write off the cost of the Fixed Assets over the period of their useful lives, the principal rates being as follows:-

Fixtures and Fittings	25% Reducing Balance
Computer Equipment & Software	25% Reducing Balance
Website	25% Reducing Balance
Property	2% Straight Line

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****NOTES TO THE ACCOUNTS (CONTINUED)****(d) Stock**

Stock consists of goods for resale. Stock is valued at cost with provision being made to write down obsolete or defective stock to net realisable value. Replacement value of stock does not differ materially from book cost.

**(e) Pension Scheme**

The Federation operates a Defined Contribution Pension Scheme for employees. Premiums are charged in the Accounts in the period to which they relate.

**(f) Investments**

Investments are stated on the Balance Sheet at Market Value. Investments are held primarily to provide an investment return for the Federation. Realised and unrealised gains/losses arising on investments are disclosed in the Statement of Financial Activities.

**(g) Expenditure**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate costs related to that category.

**Note 2 Tangible Fixed Assets**

<u>Cost</u>	<u>Property</u>	<u>Fixtures &amp; Fittings</u>	<u>Computer Equipment &amp; Software</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Balance at 31/8/21	155,580	53,400	23,212	232,192
Additions	-	-	-	-
Disposals	-	-	1,700	1,700
Balance at 31/8/22	<u>155,580</u>	<u>53,400</u>	<u>21,512</u>	<u>230,492</u>
<u>Depreciation</u>				
Balance at 31/8/21	53,061	53,135	22,518	128,714
Charge for year	3,112	66	269	3,447
On Disposals	-	-	1,700	1,700
Balance at 31/8/22	<u>56,173</u>	<u>53,201</u>	<u>21,087</u>	<u>130,462</u>
Net Book Value at 31/8/22	<u>99,407</u>	<u>199</u>	<u>425</u>	<u>100,030</u>
Net Book Value at 31/8/21	<u>102,519</u>	<u>265</u>	<u>694</u>	<u>103,478</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****NOTES TO THE ACCOUNTS (CONTINUED)****Note 3 Particulars of Employees**

The average number of persons employed by the Federation during the year was as follows:-

	<u>2022</u>	<u>2021</u>
Administration	2	3

The aggregate payroll costs of these persons were as follows:-

	£	£
Wages and Salaries	51,462	68,076
Pension Scheme Costs	3,288	3,288
Social Security Costs	1,087	2,827
	<u>55,837</u>	<u>74,191</u>

No employees receive total employee benefits of more than £60,000.

**Note 4 Investments and Bank Deposits**

	<u>2022</u>	<u>2021</u>
	£	£
(a) Sterling Cash	1,940	12,791
INT Public Partner Ord GBP0.000	6,839	6,643
J O Hambro (Johcm Fnds UK Ltd l	8,600	9,311
Allianz Glb Invest Strategic Bond I	4,639	5,561
Artemis Fd Mngrs Income E GBP l	11,232	11,757
Aberdeen Std Fd Mg ASI UK Smlr	4,541	6,840
Threadneedle Inves UK Equity Inc	-	10,667
Blackrock EURPN Dy BR EURPN	4,030	
Blackrock FM Ltd Contl EURP Inc	3,515	4,070
Empiric Student	4,297	4,324
Greencoat UK Wind	13,297	9,735
JP Morgan Funds td US Equity Inc	8,862	7,798
BMO Commercial Pro Ord GBP0.0	4,793	4,484
BNY Mellon Glb Fds Gbl Bd Fd S	4,710	5,851
Polar Capital Fd	12,386	12,206
Schroder Unit tst Asian Income L	7,705	7,941
Schroder Unit Tst Asian Alpha Plu	7,852	8,379
Franklin Tmpltn Fd UK	7,406	9,809
Henderson Investme Janus	6,617	7,996
Royal London UTM	10,609	13,040
HICL Infrastructur Ord	7,720	7,697
Jupiter UT Mngrs European Z Inc	4,335	5,314
Vanguard Funds Plc FTSE All Wo	9,387	9,585
JP Morgan AM UK Ltd	8,466	8,678
JP Morgan Fund Icvc JPM Gbl Ma	4,515	
Vanguard Funds Plc S&P	15,918	10,317
	<u>184,210</u>	<u>200,794</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****NOTES TO THE ACCOUNTS (CONTINUED)**

Investments are included at Market Value, as calculated by Investec Wealth & Investment, at 31st August 2022

	<u>2022</u>	<u>2021</u>
	£	£
(b)		
Danske Bank Current Account	27,227	53,859
Danske Bank- Business Investment Account	17,840	17,834
Danske No 2 Deposit Account	7,518	-
Cash in Hand	300	300
	<u>52,884</u>	<u>71,993</u>
<b>Note 5 Stocks</b>		
	<u>2022</u>	<u>2021</u>
	£	£
Home Craft Spinning Wheel Award	980	1,370
Stationery For Resale	2,249	2,716
Badges & Key-Rings	1,186	1,369
Napkins & Diaries	450	205
W I Souvenirs	3,053	2,913
Cookery Books	4,698	5,653
Scarves	650	0
	<u>13,266</u>	<u>14,226</u>
<b>Note 6 Debtors</b>		
	<u>2022</u>	<u>2021</u>
	£	£
Trade Debtors	4,440	3,050
Prepayments	11,622	6,567
	<u>16,063</u>	<u>9,617</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****NOTES TO THE ACCOUNTS (CONTINUED)****Note 7 Amounts Owing To A C W W Charities**

	<u>Opening</u> <u>Balance</u> <u>01/09/2021</u> <u>£</u>	<u>Receipts</u> <u>during</u> <u>year</u> <u>£</u>	<u>Payments</u> <u>during</u> <u>year</u> <u>£</u>	<u>Closing</u> <u>balance</u> <u>31/08/2022</u> <u>£</u>
Pennies for Friendship	474	2,277	(1,300)	1,451
Project Support	8,457	8,075	(4,290)	12,242
	<u>8,931</u>	<u>10,352</u>	<u>(5,590)</u>	<u>13,693</u>

The movements on the above accounts have not been reflected in the Statement of Financial Activities for the year.

**Note 8 Creditors: Amounts Falling Due Within One Year**

	<u>2022</u> <u>£</u>	<u>2021</u> <u>£</u>
Taxation and social security	2,409	2,456
Accruals	13,926	5,741
Deferred Income	1,720	270
	<u>18,055</u>	<u>8,467</u>

**Note 9 Sub-Committee Funds**

	<u>2022</u> <u>£</u>	<u>2021</u> <u>£</u>
Arts	100	100
Home Crafts	200	200
Home and Garden	100	100
International	100	100
Magazine	100	100
	<u>600</u>	<u>600</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****NOTES TO THE ACCOUNTS (CONTINUED)****Note 10 Auditor's Remuneration**

	<u>2022</u>	<u>2021</u>
	£	£
Fees payable to the company's auditor	<u>2,226</u>	<u>2,166</u>

**Note 11 Ex-Gratia Payments**

Irene Sproule received an ex-gratia payment of £15,000 as recognition for the hard work and dedication given to the Federation of Women's Institutes of Northern Ireland.

**Note 12 Trustee Remuneration**

Trustees did not receive any remuneration or other benefits from employment.

Trustees are reimbursed for travel expenses and also for expenditure incurred on behalf of the Federation. During the year £5,045 was reimbursed to Trustees for travel expenses.

**Note 13 Deferred Income**

A grant of £10,000 was received from The National Lottery Community fund for the creation of a new website. Of this, £1,720 has been deferred as the expenditure as not yet been incurred.

**Note 14 Special Funds**

	<u>Opening</u> <u>Balance</u> <u>01/09/2021</u>	<u>Receipts</u> <u>during</u> <u>year</u>	<u>Payments</u> <u>during</u> <u>year</u>	<u>Closing</u> <u>Balance</u> <u>31/08/2022</u>
	£	£	£	£
International Fund (ACWW Travel)	9,729	1,091	-	10,821
	<u>9,729</u>	<u>1,091</u>	<u>-</u>	<u>10,821</u>

The movements on the above accounts have not been reflected in the Statement of Financial Activities for the year.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****NOTES TO THE ACCOUNTS (CONTINUED)****Note 15 Property**

The property is registered in the names of the Trustees and is held in trust by these Trustees on behalf of the Federation.

**Note 16 Related Party Transactions**

Committee Members of the Federation, as members of the WI, have paid subscription fees to their local WI, part of which is passed on to the Federation.

A related party transaction took place in the year when a family member of a Trustee did work for the Federation at a total cost of £500.

**Note 17 Other Information**

In common with many other charities of this size and nature we use our auditors to prepare and assist in the preparation of our financial statements.

**Note 18 Going Concern**

The Federation has suffered a large deficit of £49,097. This creates doubt regarding the going concern of the entity. However, the charity has sufficient reserves and for these reasons it is the Trustees' conclusion that there is no material uncertainty that may cast significant doubt on the entity's ability to continue as a going concern.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****APPENDIX 1A - INCOME FROM SPECIAL UNDERTAKINGS**

	<u>2022</u>	<u>2021</u>
	<u>Surplus/(Deficit)</u>	<u>Surplus/(Deficit)</u>
	<u>£</u>	<u>£</u>
Arts Sub-Committee	784	(0)
Homecraft	2,442	(559)
Home and Garden	(5,236)	1,842
Magazine and Leisure Sub-Committee	974	34
Balmoral Show	22,151	5,030
Stationery	372	413
W I Souvenirs	1,075	(2,320)
Cookery	740	229
Engraving of Awards	(17)	58
90th Anniversary	(318)	-
	<u>22,967</u>	<u>4,727</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****APPENDIX 1B - INCOME AND EXPENDITURE FROM ULSTER COUNTRYWOMAN MAGAZINE**

	<u>2022</u>	<u>2021</u>
	£	£
<b>Income:</b>		
Sale of Magazines	26,344	20,644
Advertising Revenue	<u>2,790</u>	<u>2,050</u>
<b>Total Income</b>	29,134	22,694
<b>Expenditure:</b>		
Printing Costs	24,310	16,235
Bad Debt Provision	<u>-</u>	<u>-</u>
<b>Total Expenditure</b>	<u>24,310</u>	<u>16,235</u>
<b>Net Surplus</b>	<u><u>4,824</u></u>	<u><u>6,459</u></u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

Northern Ireland - Charity number 101656

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# Annual report

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# **Federation of Women's Institutes of Northern Ireland**

Trustees' Annual Report  
Year ended 31st August 2022

**Women Involved**  
In Family, Friendship and Community

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NIC 101656

## 1.0 Essential Facts

Charity name: Federation of Women's Institutes of Northern Ireland  
Charity Registration Number: NIC101656  
Registered Office: 209/211 Upper Lisburn Road  
Belfast  
BT10 0LL

Governing Document: Constitution and Rules, 2019 Edition

Financial Year reporting on: 1 September 2021 to 31 August 2022

Trustees at 31 August 2021:

Margaret Broome (Chairman)	
Kathleen Verner (Vice Chairman)	
Sheelagh McRandal (Treasurer)	
Heather Adamson	
Joan Beattie	Rosemary McAllister
Ruth Carroll	Lorna McClure
Marie Darrah	Margaret McCracken
Lesley Dowds	Christine Rankin
Rhoda Farrelly	Brenda Richardson
Teresa Feeney	Pamela Robinson
Sandra Ledlie	Lynd Roper
Violet Little	Rosemary Savage

Acting General Secretary Kathleen Dickey

One Trustee, Margaret Kelso, died during the period.

Auditors: Dawson & Company  
Chartered Accountants  
171 University Street  
Belfast  
BT7 1HR

## **2.0 Mission Statement**

“To unite in promoting any work which makes for the betterment of our homes, and the development and improvement of rural and urban life through social and educational activities.”

## **3.0 Objects**

The object of the Federation is to provide an organisation and structure to enable women to take a more effective part in the life of the rural and urban community. This is achieved by providing opportunities for lifelong learning by encouraging participation in arts, handcrafts, home skills, leisure pursuits, sport and other activities.

These objectives comply with the Charities Act (Northern Ireland) 2008 legal requirement that all charities have purposes that are for the public benefit.

## **4.0 Structure**

The Federation of Women’s Institutes of Northern Ireland (The Federation) is an organisation which encourages women to take a more effective part in the community. This is done through a network of Women’s Institutes, with a total membership of some 3,631 active throughout Northern Ireland. There are 132 Institutes, grouped in twenty-one Areas, registered with the Federation and they operate in accordance with the Constitution and Rules for Women’s Institutes laid down by the Council of the Federation. Each member pays a membership subscription to the Federation, and all are covered by insurance arranged by the Federation. Each Area Executive member is responsible for overseeing the correct management of her Institutes.

Comprising a delegate from each Institute and the members of the Executive Committee, the Council forms the policy of the movement, the administration of which is carried out by the Executive Committee made up of an elected representative from each Area; they are the Trustees.

There is one representative from each of the Ulster Farmers’ Union and the Young Farmers’ Clubs of Ulster on the Executive Committee and the Federation has a representative on NICVA and the Women’s Forum.

The FWINI is an active constituent member of The Associated Country Women of the World (ACWW), which is an International Non-Governmental Organisation, registered with the United Nations, that pursues its charitable objectives, the relief of poverty, the relief of sickness and the protection and preservation of health and the advancement of education, through its member societies, individual members and networks of other non-member Non-Governmental Organisations. In 2018, ACWW launched the Women Empowered Fund, focusing donations into six Priority Focus Areas which reflect the charitable aims and objectives of ACWW. This funding model allows members and donors to choose one or more specific Focus Area(s) to support, whilst ensuring the sustainability of ACWW Projects.

## **5.0 Activities**

This was a special year for the Federation as it celebrated its 90<sup>th</sup> birthday, having first met on 24 April 1942 with the Duchess of Abercorn presiding. The celebrations, though muted, brought much relief after the austerity of the covid pandemic which we were still recovering from. Many Institutes had their own events, at the Balmoral Show, which we were delighted to take part in again, we received much media attention and in August we had an open week at Federation House welcoming Institute and members, past and present, to visit us. Events will conclude with an ecumenical service in September. Federation House opened again, and staff got back to work. The Institutes cautiously started to meet but this has still been another difficult year for the Federation. The Sub-committees started to organise reduced programmes and thankfully much needed maintenance on the house was carried out.

A major change happened on 1 September 2021 when Kathleen Dickey took office as Acting General Secretary, on the retirement of Irene Sproule. This was a mammoth task which Kathleen ably undertook with good humour.

Two well attended meetings of the Council are normally held every year - the Autumn Council Meeting and the Annual General Meeting (AGM). These are excellent opportunities for the Institutes to come together and exchange news and ideas. The Autumn Council takes place in a different location throughout the country each year,

and we were delighted to be able to hold it again in the Drummond Hotel, Ballykelly on 23 October. The ninety odd attendees were entertained by Joe Mahon, the well-known television presenter. By tradition, the AGM is held in Belfast, and a full meeting was held in the Europa Hotel on 31 March 2022. A full programme was held, and the six Sub-committees set up displays of their work. In the afternoon the farmer, poet, Brian Rankin, read a selection of his work, to the great enjoyment of all.

The Executive and the Sub-committees resumed the majority of their meetings in person although the advantages of having some meetings on Zoom learned during the pandemic were not lost. A major concern continues to be communication with the members with so many not being IT confident. Our main vehicle for communication is our excellent magazine, The Ulster Country Woman, which keeps members up to date with Federation matters. A grant from the TNL Community Fund has enabled us to work on a new website.

Much to everyone's disappointment, the much-enjoyed City of Belfast's Autumn Flower Show, held in the Botanic Gardens, Belfast was not held again this year. We look forward to it starting again as it is a major opportunity for the WI to display its work to the public and attracts considerable interest.

With a wide range of activities to oversee, the Executive Committee is assisted by six sub-committees. Despite the problems brought by the pandemic in curtailing their activities in during the year, they turned to Zoom to keep their meetings going in an attempt to plan for an uncertain future. Their diverse activities were:

## **5.1 Arts**

The Arts sub-committee organises a wide range of events that all members of FWINI can participate in either individually or as an Institute team. These events include Art, Drama, Music and the Spoken Word competitions and festivals.

Our Autumn series of eight grant funded One Day Schools began Saturday the 4<sup>th</sup> of October 2021. Places on The Acrylic Painting classes were all filled with members asking for them to run again in the Spring.

The calligraphy classes ran fortnightly with a beginner's class alternating with a follow on one. We followed up on an idea put forward by a member to produce FWINI notelets to sell as merchandise. The committee decided on 6x4 inch cards printed with pencil sketches of a landmark from each of the six counties. We received a good quote from our magazine printers, and these have proved very successful.

The lifting of some COVID-19 restrictions by February 2022 allowed us to go ahead with the annual Art Competition but without the Coffee Morning. The entries in all classes were of a very high standard and made for a wonderful exhibition of our members' talents.

The winner of the Scarf Competition was Therese Mageen from Saintfield WI, and we hoped to have the scarves printed in time for sale at the AGM at the end of March. The leaders of the institute choirs agreed that The Annual Music Festival would be viable if held in May rather than the usual month of March, as most could not practice before January. It was well attended, and the standard of entries marked by the adjudicator was exceptional, making for a wonderful, varied, and enjoyable festival. We are very proud of our members who come together as choirs or enter as individuals to represent their institutes or areas. It was lovely to hear that the choirs intended to combine and rehearse for the 90th Anniversary Service to be held in Armagh Cathedral in September.

On Thursday 18<sup>th</sup> August 2022, it was The Arts Committee's turn to host the morning session of the series of open days at FWINI Headquarters. It was a great opportunity to promote the work of the committee to the visiting members with the opportunity to come together, tour the facilities, enjoy the artwork on display and have welcoming refreshments. We are looking forward to future festivals and continuing friendships.

## **5.2 Balmoral**

The Balmoral Show organised by the RUAS is held every year in May and is the major event in the FWINI Calendar. It is the one occasion in the year in which the entire membership has the opportunity to contribute or participate by volunteering in the Tea Room, staffing the stalls, baking and making jam and preserves for the Market Stall, baking for the Tea Room, taking part in competitions, exhibiting craft

work and art and visiting the Show and the WI Pavilion with family and friends.

Spearheading all this is the Balmoral sub-committee, an exceptionally hard-working group of members who spend many months preparing for the event and attend on every day of the Show. They are assisted by all the other sub-committees; see their individual entries in this report.

This year we were situated in the new Annex - a permanent building near our previous location in the showgrounds. Approximately half of this building was allocated to us. It provided us with additional space for the Tea Room with adjoining kitchen, an exhibition area where the Market Stall was located together with the Sub-committees' exhibits and displays highlighting their activities and the competition entries. With the Show spread over four days, an extra effort was necessary to ensure sufficient produce for the Tea Room and Market Stall. Members responded magnificently to the challenge.

This year we celebrated our 90th birthday, the First Institute having been formed in Garvagh in 1922. This occasion was highlighted by the R.U.A.S. and we were delighted when television presenters and cameras chose to visit the hall to interview members. One brave lady allowed them into her home to video the making and decoration of an anniversary cake - one of our competition entries for the show. With the nation still recovering from the COVID-19 pandemic, tables were spaced out within the hall and staff took every precaution possible to keep everyone safe. It was lovely to see and greet regular customers back to our Tea Rooms and to be told that we 'were missed' at the 'reduced' Show held the previous September.

Ladies who remember visiting the W.I. Tea Rooms as a child with their parents, now return with their own children - we hope that this tradition will continue for many years to come!

### **5.3 Home and Garden Sub-committee**

The Home and Garden Sub-committee is charged with advising the Executive Committee on relevant developments in Home Skills. It organises events on its own

and others in co-operation with The Homecraft Sub-committee. During the year the committee met regularly in person and via Zoom.

Unfortunately, due to COVID-19 The City of Belfast Autumn Flower show, held annually in the Botanic Gardens, did not take place. Hopefully, Belfast City Council will reinstate this festival in the coming year.

In November, the popular Home and Garden Christmas Event was held with over 200 members attending. Although, attendance was down on pre-covid years, an enjoyable day was had by all. Our demonstrations consisted of floral art, upcycling furniture and a cookery demonstration. We also had a great range of stalls which gave everyone ample opportunity for shopping.

Every year the Sub-committee helps the Young Farmers Clubs with their Home Management Competitions. This year was no exception, with members setting questions for its junior and senior papers.

The final event of the Home and Garden Year is the Balmoral Show. We were delighted to take part once again. Competition entries were down but everyone worked hard to make it a successful event.

'The WI Against Climate Change' campaign continued, with articles published every month in the Ulster Country Woman Magazine. The, 'Plant a Tree' project was a great success with Institutes throughout NI planting over 8000 Trees. The Sub-committee continues to encourage Institutes and members to reduce their carbon emissions by suggesting practical ways they can do so.

#### **5.4 Homecraft**

The Homecraft Sub-committee keeps traditional crafts alive and introduces new crafts to FWINI members. Through its proficiency Ribbon Scheme and competitions, members submit work based on a syllabus comprising of some 27 categories and a hobby section for beginners. Crafts are taught at one-day schools and at a weekend residential event. At FWINI, and public events, displays of member's work are

mounted. These events often include demonstrations and members are available to answer questions on the crafts displayed.

During the months of October to March, items of member's work were submitted for judging. Judging is slowly getting back to normal following the pandemic, with 258 craft items received for judging.

We introduced a new syllabus in September 2021. Members are awarded a ribbon for each category of craft submitted. A silver spinning wheel is awarded when a member has obtained 6 ribbons, a gold spinning wheel for 12 ribbons and a full circle for 25 ribbons. One gold spinning wheel and 3 full circles were awarded at the AGM in March 2022. Members also have the opportunity to enter competitions for trophies. Homecraft, offers a total of 22 categories, unfortunately only 11 of these received entries this year.

This year saw a return to the Balmoral Show following the pandemic. The Homecraft sub-committee put on a display of member's work and members were on hand to answer questions and promote craft. We also had a successful sales table of knitted toys and other items made by the members. Competitions held were for a pair of knitted work boot socks, farm animal - any medium, quilted mug bag to celebrate 90 years of WI and an egg cosy to celebrate 90 years of WI.

As with the other sub-committees, the Homecraft sub-committee is self-funding except for the spinning wheel and gold circle awards which are covered by the Federation.

Despite the setbacks and disappointments of the pandemic the Homecraft sub-committee are working hard with lots of new ideas for the coming year.

## **5.5 International**

FWINI is concerned not only with the promotion of activities in support of the development of women in Northern Ireland but also concerned with the lives of women elsewhere. It is an active constituent member of the Associated Country Women of the World (ACWW), a body which is registered with the United Nations, serving on its committees and reporting on Federation activities to the ACWW Triennial Conference. The International Sub-committee looks after these activities on behalf of the Executive. Due to Covid restrictions, the International Sub-committee decided not to hold its

Annual Meeting in October 2021.

Each year, the International Sub-committee chooses the recipient of the Evelyn Lord Award. This award is normally presented to a WI member, Institute or Area that has made a great contribution to an international cause or who has carried out impressive work at an international level. In 2022, the Evelyn Lord Trophy was awarded to Ann Eccleston of Jerretzpass WI for her amazing banner creation depicting a visual representation of 'Women and Armed Conflict'.

Each year, we support the ACWW Women Empowered Fund (WE Fund). Our donations support projects in four of the six focus areas, which are Sustainable Agriculture, Training and Development; Nutrition, Good Health & Wellbeing; Maternal & Reproductive Health and Sustainable Water, Sanitation & Energy. During 2021-2022, the Sub-committee decided to support only one project Sustainable Water, Sanitation and Energy.

Pennies for Friendship, which goes towards the administration of ACWW, continued to be collected by our members.

Through ACWW we ensure that the donations of our members are monitored and used to better the lives of women and children worldwide.

## **5.6 Magazine and Leisure**

The Magazine and Leisure Sub-committee is responsible for the publication of our monthly magazine, The Ulster Countrywoman, and the organisation and running of the following sporting events and competitions:

- *Sporting Events:* Bowls, Quiz, and Golf.
- *Competitions:* Photographic, Literary, Scrapbook, Best Magazine Cover and Best Poem published in the Magazine.

The committee meets the first Tuesday of the month September through to May with the exception of January. Meetings were held face to face and on zoom as appropriate as we were coming to terms with coming out of the pandemic.

The main responsibility of this Sub-committee is to produce the Ulster Countrywoman as an engaging read by providing interesting articles, stories, monthly book reviews, competitions, puzzles, photographs and other news items including those sent in by our WI members. Our Editor, Caroline Hamilton, is responsible for the finished publication choosing and editing these items. The front cover is chosen from photographs sent in by the members, which is also a competition (The Quoile Trophy). A monthly competition attracts on average around 60 entries and the winner receives a nominal prize. The magazine is distributed to members throughout NI, various other organisations and also sent by members to friends abroad. During the 2021/22 season only 7 magazines could be published – September, Autumn, Christmas 2021, New Year, Spring, May and Summer 2022.

In October, a fireside quiz is sent out to all the Institutes. This quiz helps fund the running and purchase of prizes for our various competitions and was well supported. The Scrapbook Competition had a small number of entries due to Institutes being unable to meet but it was very encouraging that some Institutes were able to participate in the competition. The Open Section (Waringstown Cup) was won by Broughshane WI who also took the single page class and the Front Cover Class. In January, the Phyllis Gailey Literary Competition was won by Lynn Colgan, Ballyclare WI for her story interpreting the title, "It Never Rains but It Pours". This apt title was deliberately left quite open to interpretation, with writers encouraged to let their imagination take flight, and a variety of very different intriguing tales were submitted.

The Best Magazine Cover competition (Quoile Trophy) was not awarded this year due to the limited number of photographs to choose from. The Best Poem published in the Magazine (Mourne Cup) was awarded to Lesley Dowds, Ballysallagh WI and the Dorman Trophy for the Best original article published in the magazine went to Frances Rodgers, Ben Madigan WI.

Many halls have remained closed due to Covid-19, disappointedly the bowls and quiz finals had to be cancelled again this year. Golfer of The Year took place at the idyllic setting of Newtown Stewart Golf Club on a glorious day in June and the worthy winner was Christine Duddy, Armoy WI.

The Photographic Competition is our last competition of the year with entries submitted by 26<sup>th</sup> August. The subject this year “Summer Days” attracted a good number of entries and was won by Merle Campbell, Cullybackey WI.

This was a much better year for a hard-working Committee. With the rolling out of the vaccination programme and the subsequent easing of Covid-19 restrictions we can now look forward on a more positive note to getting the Magazine and our other events back on track again in 2023.

All the activities of all the Federation and all its Sub-committees have been in support of the aims and objectives of the Federation. They were organised on behalf of all the WI members and, on some occasions the public, who all enjoyed participating in them.

## **6.0 Mitigation of Harm**

All adjudicators, experts and tutors employed by the Federation for its many activities are properly qualified. No harm has been identified as flowing from the purposes and activities of the Federation.

## **7.0 Financial Report**

We continue to face many financial challenges as we continue to feel the effects of the Covid-19 pandemic, higher than usual inflation and the impact on the market of the Russian invasion of the Ukraine. Our total incoming resources for the year ended 31 August 2022 were £98,125, (2021, £110,948) and overhead expenses of £147,032 (2020, £101,203) which gave us a deficit of (£48,907) against the previous year’s surplus of £9,745. An exceptional ex-gratia staff payment of £15k contributed to this deficit.

The Executive Committee has had to make many difficult decisions and is very aware of its duty to manage the FWINI finances prudently taking a long term as well as a short-term view, decisions must be in the best interests of the charity.

### **7.1 Income**

The Federation benefits from the following main sources of income:

**Membership Fees** (including institute contributions to insurance): Thankfully, the unprecedented decline in membership caused by the pandemic has stopped and figures are starting to recover resulting in an uplift in the income from membership fees. However, we must continue with our efforts to promote the WINI and attract new members.

**Contributions to Federation Funds:** This income from the Institutes has shown a slight increase on 2021 but is still considerably down on previous years. These funds are used for the general running of the Federation as well as the upkeep of Federation House.

**Gift Aid:** The Gift Aid Scheme generates approximately 5% of the overall income and major efforts to encourage members into this scheme continues.

**Grant Income:** We are most grateful for the £10k from the National Lottery Community Fund to fund a new website.

**Balmoral Show:** In May 2022 we were very pleased to be back at the Balmoral Show again, due to the hard work of the Balmoral Sub-committee with support of the members we raised £22,151.

**Sub-committees:** All the Sub-committees use the income they generate to support their own activities. However, if needed the Federation will support them as it does the Homecraft Sub-committee which gets funding from Federation Funds for its Spinning Wheel Awards. The form of these awards is being reviewed and cheaper alternatives sought.

**Ulster Countrywoman:** With the improvement in the membership figures there has been an increase in the total income from the Ulster Countrywoman of £6,440 however, with 7 issues being printed during the year printing costs went up so our surplus was down £1,635.

**Investments:** The Federation's Investments had a bumpy year due to the uncertainty in the Markets and we ended the year with the value of our portfolio down by £16,584. Dividends plus the interest paid on investments and bank deposits held by the Federation generated £4,945 and there was gain of £4,148 on disposal of investments. However, a loss of £15,811 was recorded on the revaluation of the

investments. As of 31 August 2022, our investment portfolio was valued at £184,210. The portfolio continues to be managed by Investec Wealth & Investment and we remain grateful to them for all their support.

## **7.2 Expenditure**

We are fortunate that we own, with no mortgage, our Headquarters Federation House, and that as we are a registered charity, we are exempt from paying rates.

**Overheads:** As was to be expected the opening of Federation House again lead to an increase in running costs, the insurance increased and we had the costs of the reinstated ACM and AGM. Executive and Sub-committee meetings returning to Federation House lead to higher travelling expenses although whenever possible they are now held by Zoom.

**Stock:** The value of the stock held, is down slightly on the previous year due to the revaluation of the Cookery Books, the large stock of which continues to be a problem. However, sales have started to increase.

**International Outreach:** The International Sub-committee is different to the others in that it raises funds for the Federation's external charity, the Associated Country Women of the World (ACWW). A total of £5,700 was sent to it including our annual membership fee of £110. To help the ACWW with its administration costs, Institutes participated in the Pennies for Friendship project in which members are encouraged to collect loose change, £1,300 was raised. The Institutes also raised £4,290 including £2,143 which was raised in the Women Walk the World Events, to support ACWW Women Empowered funds in the project area of Sustainable Water, Sanitation & Energy.

In conclusion, this has been a difficult year as we worked our way through the aftereffects of the Covid 19 Pandemic. Fortunately, one of our major sources of income, the Balmoral Show opened again and the other, the fees from our members have started to stabilise. However, due to volatile markets caused by the Ukraine situation and inflation we had a reduced income from our investments. Difficult times are ahead, and we all need to pull together to get us through them.

This Trustees' Report was approved by the Trustees at their meeting on 1<sup>st</sup> of June 2023.

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Margaret Broome

Chairman of the Trustees

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

Northern Ireland - Charity number 101656

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# Annual return

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Charity Registration Number 101656

**FEDERATION OF WOMEN'S INSTITUTES**

**OF NORTHERN IRELAND**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2022**

**DAWSON & COMPANY  
CHARTERED ACCOUNTANTS  
TELEPHONE (028) 9024 5217**

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****YEAR ENDED 31 AUGUST 2022**

<b>CHARITY REGISTRATION NUMBER</b>	101656
<b>CHAIRPERSON</b>	Mrs Margaret Broome
<b>VICE CHAIRPERSON</b>	Mrs Kathleen Verner
<b>HONORARY TREASURER</b>	Mrs Sheelagh McRandal
<b>TRUSTEES OF FEDERATION HOUSE</b>	Lady Anthony Hamilton Miss Margaret Torrens Mrs Hilda Stewart
<b>REGISTERED OFFICE</b>	209/211 Upper Lisburn Road Belfast BT10 0LL
<b>AUDITORS</b>	Dawson & Company 171 University Street Belfast BT7 1HR
<b>BANKERS</b>	Danske Bank Donegall Square West Belfast BT1 6JS
<b>SOLICITORS</b>	Diamond Heron Diamond House 7-19 Royal Avenue Belfast BT1 1FB

## **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

### **REPORT OF THE TRUSTEES**

The Trustees present their Report and the Audited Accounts of the Federation for the Year Ended 31 August 2022. The financial statements, which have been prepared under the historical cost convention, are in accordance with relevant accounting standards, the Charities Act (Northern Ireland) 2008, and the provisions of the Statement of Recommended Practice, "Accounting and Reporting for Charities" (FRS102).

#### **The Trustees**

The trustees who served the charitable organisation during the period were as follows:

M Broome (Chair)	C Rankin
K Verner (Vice Chair)	B Richardson
S McRandal (Treasurer)	P Robinson
H Adamson	R McAllister
J Beattie	R Savage
L Dowds	M Darrah
S Ledlie	R Farrelly
V Little	T Feeney
M McCracken	S Lyons
L Roper	R Carroll (Appointed 30th June 2022)
L McClure	

#### **Objectives and Activities**

The purpose of the Federation is aiming to unite in promoting any work which makes for the betterment of our homes and the development and improvement of rural and urban life through social and educational activities. This is achieved by providing opportunities for lifelong learning, and for personal and social development, forming and supporting branches of Women's Institute across Northern Ireland and encouraging unity of purpose at home. The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Federation's aims and objectives.

The results of the Federation's activities for the year can be seen in appendix 1a and 1b.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****REPORT OF THE TRUSTEES (CONTINUED)**

The Federation of Women's Institutes of Northern Ireland is a registered charity, number 101656, and is constituted under the Handbook 2019. New Trustees are appointed by each Area Group electing one full member to serve as a Trustee for a period of three years. A list of all Trustees is available from Federation House.

**Trustees' Responsibilities Statement**

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Federation and of the Surplus/(Deficit) of the Federation for that period. In preparing those financial statements, the Committee is required to:-

- \* select suitable accounting policies and then apply them consistently;
- \* observe the methods and principles in the Charities SORP (FRS 102);
- \* make judgements and accounting estimates that are reasonable and prudent; and
- \* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Federation will continue in operation.

**Disclosure of information to the auditors**

We, the trustees of the charity who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware that:

- \* there is no relevant audit information of which the charity's auditors are unaware; and
- \* we have taken all steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

Dawson & Company offer themselves for re-appointment at the Federation's Annual Meeting.

The Federation's registered office is:

209/211 Upper Lisburn Road  
Belfast  
BT10 0LL

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

**REPORT OF THE TRUSTEES (CONTINUED)**

Approved by the Trustees on 24/11/22 and signed on their behalf by:

**CHAIRPERSON** Margaret Broome  
Mrs Margaret Broome

**TREASURER** Sheelagh McRandal  
Mrs Sheelagh McRandal

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE  
FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****Opinion**

We have audited the financial statements of Federation of Women's Institutes of Northern Ireland for the year ended 31 August 2022 which comprise the statement of financial activities, balance sheet and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable to the UK and Republic of Ireland" and Charities SORP (FRS 102).

In our opinion, except for the possible effects of the matters described in the Basis for qualified opinion section of our report, the financial statements:

- give a true and fair view of the state of the Federation's affairs as at 31 August 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

**Basis for Qualified Opinion**

With respect to income for memberships and the Balmoral event, sufficient audit evidence was not available. We were unable to obtain sufficient appropriate audit evidence regarding the amount of this income using other audit procedures.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Who we are reporting to**

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities Accounts and Reports Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE  
FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND (CONTINUED)****Conclusions relating to going concern**

We draw your attention to Note 18 which indicate that uncertainty exists which may cast doubt on the charity's ability to continue as a going concern but that this doubt is not significant. Our opinion is not modified in respect of this matter.

**Other Information**

The other information comprises the information included in the Trustee's Report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- the information given in the Trustee's Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept proper and adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for audit.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE  
FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND (CONTINUED)****Extent the audit was capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion we identified internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes.

We did not identify any key audit matters relating to irregularities, including fraud.

**Responsibilities of Trustees**

As explained more fully in the Trustee's Report (set out on page 3), the Committee are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. The Committee have elected for the financial statements to be audited in accordance with the Charities Act (Northern Ireland) 2008 rather than the Companies Act 2006. Accordingly we have been appointed as auditor under section 65(3) of the Charities Act (Northern Ireland) 2008 and report in accordance with this Act.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****INDEPENDENT AUDITOR'S REPORT TO THE EXECUTIVE COMMITTEE OF THE  
FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND (CONTINUED)**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



**Maurice Dawson**  
**Senior Statutory Auditor**  
**For and on behalf of**  
**Dawson & Company**  
**Chartered Accountants**  
**171 University Street**  
**Belfast**  
**BT7 1HR**

Date:

24 November 2022

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022**

	Note	2022		2021	
		£	£	£	£
<b>INCOME</b>					
Membership Fees			42,744		44,051
Contributions To Federation Funds			7,904		6,179
Gift Aid			5,506		5,506
Grant Income			8,280		-
Income From Federation Activities:					
Special Undertakings (Appendix 1 (A))		22,967		4,727	
Magazine (Appendix 1 (B))		4,824	27,791	6,459	11,186
Institute Contributions To Insurance			11,723		10,630
<b>Income From Investments:</b>					
Dividends And Interest On Investments		4,945		4,169	
Gain / (Loss) On Disposal Of Investments		4,148		-	
Gain / (Loss) On Revaluation Of Investments		(15,811)		28,860	
Bank Deposit Interest		39	(6,679)	67	33,096
Donations Towards Council Meeting Expenses			1,506		300
<b>Total Income</b>			98,775		110,948
<b>Overhead Expenses</b>					
Staff Salaries	3	55,837		74,191	
JRS Grants		(713)		(19,701)	
Ex Gratia Staff Payments		15,000		-	
Recruitment Costs		969		696	
Ground Rent		22		22	
Insurance		11,723		10,630	
Repairs And Renewals		10,982		8,808	
Water Rates		835		281	
Light And Heat		3,431		1,893	
Postage And Telephone		2,953		3,385	
Stationery & Office Expenses		9,595		7,268	
Website Costs		8,280		-	
Subscriptions		262		190	
Auditor's Remuneration		2,226		2,166	
General Expenses		4,968		3,756	
Cleaning		1,847		1,542	
Executive & Sub-Committee Travel Expenses		6,129		481	
Legal & Professional Fees		3,096		-	
Depreciation	1c+2	3,447		3,432	
Bad Debts		841		-	
Bank And Investment Charges		2,173		1,943	
Council Meeting Expenses		3,969		220	
			147,872		101,203
<b>Surplus/(Deficit) Of Income Over Expenditure</b>			<u>(49,097)</u>		<u>9,745</u>
<b>Statement Of General Fund</b>					
Balance Brought Forward			372,381		362,636
Add: Surplus/(Deficit) Of Income Over Expenditure			<u>(49,097)</u>		<u>9,745</u>
Balance Carried Forward			<u>323,284</u>		<u>372,381</u>

The notes on Pages 12 to 20 form part of these financial statements

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****BALANCE SHEET AS AT 31 AUGUST 2022**

	<u>Note</u>	<u>2022</u>		<u>2021</u>	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	2		100,030		103,478
Investments	1f+4(a)		184,210		200,794
			<u>284,241</u>		<u>304,272</u>
<b>Current Assets</b>					
Stocks	5	13,266		14,226	
Debtors & Prepayments	6	16,063		9,617	
Cash at Bank and in hand	4(b)	52,884		71,993	
		<u>82,213</u>		<u>95,836</u>	
<b>Current Liabilities</b>					
Amounts owing to A C W W Charities	7	13,693		8,931	
Creditors and Accruals	8	18,055		8,467	
		<u>31,748</u>		<u>17,398</u>	
<b>Net Current Assets</b>			<u>50,464</u>		<u>78,438</u>
<b>Net Assets</b>			<u>334,705</u>		<u>382,710</u>
<b>Financed by:</b>					
General Fund			323,284		372,381
Sub-Committee Funds	9		600		600
Special Funds	14		10,821		9,729
			<u>334,705</u>		<u>382,710</u>

APPROVED BY THE EXECUTIVE COMMITTEE

ON 24/11/22

Margaret Smeene CHAIRPERSON

Steph Hill TREASURER

The notes on pages 12 to 20 form part of these financial statements.

Charity registration number: 101656

## **FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND**

### **NOTES TO THE ACCOUNTS**

#### **Note 1 Accounting Policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Federation's financial statements:-

(a) **Accounting Convention**

The financial statements, which have been prepared under the historical cost convention, are in accordance with relevant accounting standards, the Charities Act (Northern Ireland) 2008, and the provisions of the Statement of Recommended Practice, "Accounting and Reporting for Charities", (FRS102).

The financial statements are prepared on a going concern basis. The financial statements are prepared in sterling which is the functional currency of the charity.

(b) **Income**

Income consists of Contributions and Membership Fees, Income from Federation activities. Income from Investments and Deposits are retained and are for the unrestricted use of the Federation. Income collected for ACWW Charities are designated for that purpose. There are no restricted sources of Income. Income from bank interest is accounted for on a receipts basis. Contributions to membership funds and membership fees are also accounted for on a receipts basis.

(c) **Tangible Assets and Depreciation**

Tangible Fixed Assets are stated at cost less accumulated depreciation. IAS 16 permits assets to be reported at cost, without revaluation, where value exceeds cost.

Depreciation is calculated to write off the cost of the Fixed Assets over the period of their useful lives, the principal rates being as follows:-

Fixtures and Fittings	25% Reducing Balance
Computer Equipment & Software	25% Reducing Balance
Website	25% Reducing Balance
Property	2% Straight Line

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****NOTES TO THE ACCOUNTS (CONTINUED)****(d) Stock**

Stock consists of goods for resale. Stock is valued at cost with provision being made to write down obsolete or defective stock to net realisable value. Replacement value of stock does not differ materially from book cost.

**(e) Pension Scheme**

The Federation operates a Defined Contribution Pension Scheme for employees. Premiums are charged in the Accounts in the period to which they relate.

**(f) Investments**

Investments are stated on the Balance Sheet at Market Value. Investments are held primarily to provide an investment return for the Federation. Realised and unrealised gains/losses arising on investments are disclosed in the Statement of Financial Activities.

**(g) Expenditure**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate costs related to that category.

**Note 2 Tangible Fixed Assets**

<u>Cost</u>	<u>Property</u>	<u>Fixtures &amp; Fittings</u>	<u>Computer Equipment &amp; Software</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Balance at 31/8/21	155,580	53,400	23,212	232,192
Additions	-	-	-	-
Disposals	-	-	1,700	1,700
Balance at 31/8/22	<u>155,580</u>	<u>53,400</u>	<u>21,512</u>	<u>230,492</u>
<u>Depreciation</u>				
Balance at 31/8/21	53,061	53,135	22,518	128,714
Charge for year	3,112	66	269	3,447
On Disposals	-	-	1,700	1,700
Balance at 31/8/22	<u>56,173</u>	<u>53,201</u>	<u>21,087</u>	<u>130,462</u>
Net Book Value at 31/8/22	<u>99,407</u>	<u>199</u>	<u>425</u>	<u>100,030</u>
Net Book Value at 31/8/21	<u>102,519</u>	<u>265</u>	<u>694</u>	<u>103,478</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****NOTES TO THE ACCOUNTS (CONTINUED)****Note 3 Particulars of Employees**

The average number of persons employed by the Federation during the year was as follows:-

	<u>2022</u>	<u>2021</u>
Administration	2	3

The aggregate payroll costs of these persons were as follows:-

	£	£
Wages and Salaries	51,462	68,076
Pension Scheme Costs	3,288	3,288
Social Security Costs	1,087	2,827
	<u>55,837</u>	<u>74,191</u>

No employees receive total employee benefits of more than £60,000.

**Note 4 Investments and Bank Deposits**

	<u>2022</u>	<u>2021</u>
	£	£
(a) Sterling Cash	1,940	12,791
INT Public Partner Ord GBP0.000	6,839	6,643
J O Hambro (Johcm Fnds UK Ltd l	8,600	9,311
Allianz Glb Invest Strategic Bond I	4,639	5,561
Artemis Fd Mngrs Income E GBP l	11,232	11,757
Aberdeen Std Fd Mg ASI UK Smlr	4,541	6,840
Threadneedle Inves UK Equity Inc	-	10,667
Blackrock EURPN Dy BR EURPN	4,030	
Blackrock FM Ltd Contl EURP Inc	3,515	4,070
Empiric Student	4,297	4,324
Greencoat UK Wind	13,297	9,735
JP Morgan Funds td US Equity Inc	8,862	7,798
BMO Commercial Pro Ord GBP0.0	4,793	4,484
BNY Mellon Glb Fds Gbl Bd Fd S	4,710	5,851
Polar Capital Fd	12,386	12,206
Schroder Unit tst Asian Income L	7,705	7,941
Schroder Unit Tst Asian Alpha Plu	7,852	8,379
Franklin Tmpltn Fd UK	7,406	9,809
Henderson Investme Janus	6,617	7,996
Royal London UTM	10,609	13,040
HICL Infrastructur Ord	7,720	7,697
Jupiter UT Mngrs European Z Inc	4,335	5,314
Vanguard Funds Plc FTSE All Wo	9,387	9,585
JP Morgan AM UK Ltd	8,466	8,678
JP Morgan Fund Icvc JPM Gbl Ma	4,515	
Vanguard Funds Plc S&P	15,918	10,317
	<u>184,210</u>	<u>200,794</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****NOTES TO THE ACCOUNTS (CONTINUED)**

Investments are included at Market Value, as calculated by Investec Wealth & Investment, at 31st August 2022

	<u>2022</u>	<u>2021</u>
	£	£
(b)		
Danske Bank Current Account	27,227	53,859
Danske Bank- Business Investment Account	17,840	17,834
Danske No 2 Deposit Account	7,518	-
Cash in Hand	300	300
	<u>52,884</u>	<u>71,993</u>
<b>Note 5 Stocks</b>		
	<u>2022</u>	<u>2021</u>
	£	£
Home Craft Spinning Wheel Award	980	1,370
Stationery For Resale	2,249	2,716
Badges & Key-Rings	1,186	1,369
Napkins & Diaries	450	205
W I Souvenirs	3,053	2,913
Cookery Books	4,698	5,653
Scarves	650	0
	<u>13,266</u>	<u>14,226</u>
<b>Note 6 Debtors</b>		
	<u>2022</u>	<u>2021</u>
	£	£
Trade Debtors	4,440	3,050
Prepayments	11,622	6,567
	<u>16,063</u>	<u>9,617</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****NOTES TO THE ACCOUNTS (CONTINUED)****Note 7 Amounts Owing To A C W W Charities**

	<u>Opening</u> <u>Balance</u> <u>01/09/2021</u>	<u>Receipts</u> <u>during</u> <u>year</u>	<u>Payments</u> <u>during</u> <u>year</u>	<u>Closing</u> <u>balance</u> <u>31/08/2022</u>
	£	£	£	£
Pennies for Friendship	474	2,277	(1,300)	1,451
Project Support	8,457	8,075	(4,290)	12,242
	<u>8,931</u>	<u>10,352</u>	<u>(5,590)</u>	<u>13,693</u>

The movements on the above accounts have not been reflected in the Statement of Financial Activities for the year.

**Note 8 Creditors: Amounts Falling Due Within One Year**

	<u>2022</u>	<u>2021</u>
	£	£
Taxation and social security	2,409	2,456
Accruals	13,926	5,741
Deferred Income	1,720	270
	<u>18,055</u>	<u>8,467</u>

**Note 9 Sub-Committee Funds**

	<u>2022</u>	<u>2021</u>
	£	£
Arts	100	100
Home Crafts	200	200
Home and Garden	100	100
International	100	100
Magazine	100	100
	<u>600</u>	<u>600</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****NOTES TO THE ACCOUNTS (CONTINUED)****Note 10 Auditor's Remuneration**

	<u>2022</u>	<u>2021</u>
	£	£
Fees payable to the company's auditor	<u>2,226</u>	<u>2,166</u>

**Note 11 Ex-Gratia Payments**

Irene Sproule received an ex-gratia payment of £15,000 as recognition for the hard work and dedication given to the Federation of Women's Institutes of Northern Ireland.

**Note 12 Trustee Remuneration**

Trustees did not receive any remuneration or other benefits from employment.

Trustees are reimbursed for travel expenses and also for expenditure incurred on behalf of the Federation. During the year £5,045 was reimbursed to Trustees for travel expenses.

**Note 13 Deferred Income**

A grant of £10,000 was received from The National Lottery Community fund for the creation of a new website. Of this, £1,720 has been deferred as the expenditure as not yet been incurred.

**Note 14 Special Funds**

	<u>Opening</u> <u>Balance</u> <u>01/09/2021</u>	<u>Receipts</u> <u>during</u> <u>year</u>	<u>Payments</u> <u>during</u> <u>year</u>	<u>Closing</u> <u>Balance</u> <u>31/08/2022</u>
	£	£	£	£
International Fund (ACWW Travel)	9,729	1,091	-	10,821
	<u>9,729</u>	<u>1,091</u>	<u>-</u>	<u>10,821</u>

The movements on the above accounts have not been reflected in the Statement of Financial Activities for the year.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****NOTES TO THE ACCOUNTS (CONTINUED)****Note 15 Property**

The property is registered in the names of the Trustees and is held in trust by these Trustees on behalf of the Federation.

**Note 16 Related Party Transactions**

Committee Members of the Federation, as members of the WI, have paid subscription fees to their local WI, part of which is passed on to the Federation.

A related party transaction took place in the year when a family member of a Trustee did work for the Federation at a total cost of £500.

**Note 17 Other Information**

In common with many other charities of this size and nature we use our auditors to prepare and assist in the preparation of our financial statements.

**Note 18 Going Concern**

The Federation has suffered a large deficit of £49,097. This creates doubt regarding the going concern of the entity. However, the charity has sufficient reserves and for these reasons it is the Trustees' conclusion that there is no material uncertainty that may cast significant doubt on the entity's ability to continue as a going concern.

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****APPENDIX 1A - INCOME FROM SPECIAL UNDERTAKINGS**

	<u>2022</u>	<u>2021</u>
	<u>Surplus/(Deficit)</u>	<u>Surplus/(Deficit)</u>
	<u>£</u>	<u>£</u>
Arts Sub-Committee	784	(0)
Homecraft	2,442	(559)
Home and Garden	(5,236)	1,842
Magazine and Leisure Sub-Committee	974	34
Balmoral Show	22,151	5,030
Stationery	372	413
W I Souvenirs	1,075	(2,320)
Cookery	740	229
Engraving of Awards	(17)	58
90th Anniversary	(318)	-
	<u>22,967</u>	<u>4,727</u>

**FEDERATION OF WOMEN'S INSTITUTES OF NORTHERN IRELAND****APPENDIX 1B - INCOME AND EXPENDITURE FROM ULSTER COUNTRYWOMAN MAGAZINE**

	<u>2022</u>	<u>2021</u>
	£	£
<b>Income:</b>		
Sale of Magazines	26,344	20,644
Advertising Revenue	<u>2,790</u>	<u>2,050</u>
<b>Total Income</b>	29,134	22,694
<b>Expenditure:</b>		
Printing Costs	24,310	16,235
Bad Debt Provision	<u>-</u>	<u>-</u>
<b>Total Expenditure</b>	<u>24,310</u>	<u>16,235</u>
<b>Net Surplus</b>	<u><u>4,824</u></u>	<u><u>6,459</u></u>