

Company Number: 2682463  
(England and Wales)

Charity Number: 1010322

**EAST YORKSHIRE FEDERATION OF WOMEN'S INSTITUTES**

(A company limited by guarantee)

**FINANCIAL STATEMENTS**

For the year ended

31 December 2021

Phoenix Accountancy and Business Consultancy Limited

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For the year ended 31 December 2021**

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**Appendices**

Appendix A – Future Plans

Appendix B – What we have achieved during 2021.

**Company Information**  
**For the year ended 31 December 2021**

TRUSTEES	Mrs Margaret Adderley Mrs Judy Wilson – Resigned September 2021 Mrs Barbara Ball Mrs Betty Lusby Mrs Suzanne Millar Mrs Christine Snowden Mrs Jean Scott – Resigned March 2021 Anna Mitchell Lesley Alderson-Speight Judith Halenby – Resigned December 2021 Alyson Calvert – Appointed May 2021
COMPANY SECRETARY	Mrs Shirley Jennison
REGISTERED OFFICE	Waffle 21 Ltd Colonial House Swinemoor Lane Beverley East Yorkshire HU17 0LS
REGISTERED COMPANY NUMBER	2682463
REGISTERED CHARITY NUMBER	1010322
INDEPENDENT EXAMINER	Rebecca Triffitt, MAAT Practice Accountant Phoenix Accountancy and Business Consultancy Limited Morley's Cottage Morley's Yard Walkergate Beverley East Yorkshire HU17 9BY

**Company Information**  
**For the year ended 31 December 2021**

**BANKERS**

HSBC  
63 Market Place  
Beverley  
East Yorkshire  
HU17 8AL

COIF Charities Deposit Fund  
CCLA Investment Management Limited  
80 Cheapside  
London  
EC2V 6DZ

**Independent Examiner's Report to the Members of  
East Yorkshire Federation of Women's Institutes**

I report on the accounts of The East Yorkshire Federation of Women's Institutes for the year ended 31 December 2021, which are set out on pages 14 to 32.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

**Basis of Independent examiner's report**

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

**Independent examiner's statement**

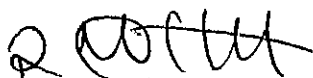
In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

**Rebecca Triffitt, MAAT**

Practice Accountant  
Phoenix Accountancy and Business Consultancy Limited  
Morley's Cottage  
Morley's Yard  
Walkergate  
Beverley  
HU17 9BY

Date:



23/9/22

**Report of the Board of Trustees (incorporating the Director's Report)  
For the year ended 31 December 2021**

The trustees present their report with the financial statements of the company for the year ended 31 December 2021.

**Reference and Administrative Details of the Charity, its Trustees and Advisers**

<b><u>Name of charity:</u></b>	East Yorkshire Federation of Women's Institutes
<b><u>Company Registration Number:</u></b>	2682463
<b><u>Charity Registration Number:</u></b>	1010322
<b><u>Federation Office:</u></b>	Waffle 21 Ltd Colonial House Swinemoor Lane Beverley East Riding of Yorkshire HU17 0LS  Telephone: 01482 860626 Email: <a href="mailto:fedsec@eastyorkshirewi.org.uk">fedsec@eastyorkshirewi.org.uk</a>
<b><u>Federation Secretary:</u></b>	Mrs Shirley Jennison
<b><u>Federation Financial Secretary:</u></b>	Mrs Andrea Kirk

**Directors and Trustees:**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Names of trustees (directors) who served during the year and since the year end were as follows:-

**FEDERATION CHAIRMAN:**

Mrs Christine Snowden                      Kilham WI

**VICE-CHAIRMEN:**

Mrs Barbara Ball (Sen)                      Pocklington WI  
Mrs Margaret Adderley (Jun)              Howden WI

**HON TREASURER:**

Mrs Betty Lusby                                      Leven WI

**Report of the Board of Trustees (incorporating the Director's Report)  
For the year ended 31 December 2021**

**Directors and Trustees (Continued)**

**ELECTED MEMBERS:**

Mrs Lesley Alderson-Speight	Beverley WI
Mrs Ann Mitchell	Sewerby WI
Mrs Alyson Calvert	Beverley WI (from May 2021)
Mrs Suzanne Millar	Tickton WI
Mrs Judith Halenby	Brough (Petuaria) WI (to Dec2021)
Mrs Jean Scott	Tickton WI (to Mar 2021)
Mrs Judy Wilson	Kilham WI (to Sept 2021)

**DENMAN COLLEGE REPRESENTATIVE**

Mrs Jean Scott	Tickton WI
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**WI Advisers**

Mrs Cynthia Cray	South Cave WI
Mrs Ann Mitchell	Sewerby WI
Mrs Suzanne Millar	Tickton WI
Mrs Barbara Ball	Pocklington WI
Mrs Christine Snowden	Kilham WI

**Independent Examiner**

Rebecca Triffitt, MAAT  
Employee of;  
Phoenix Accountancy and Business Consultancy Limited  
Morley's Yard  
Walkergate  
Beverley  
East Riding of Yorkshire  
HU17 9BY

**Solicitor**

Cooper Wilkin Chapman  
The Hall  
Lairgate  
Beverley  
East Riding of Yorkshire  
HU17 8HL

**Report of the Board of Trustees (incorporating the Director's Report)**

**For the year ended 31 December 2021**

**Bankers**

HSBC PLC  
63 Market Place  
Beverley  
East Riding of Yorkshire  
HU17 8AL

**Governance**

The National Federation of Women's Institutes of England, Wales, Jersey, Guernsey and the Isle of Man is a Company Limited by Guarantee and not having a share capital. East Yorkshire Federation of Women's Institutes (EYFWI) is a member of the National Federation. EYFWI has a Constitution as well as Memorandum and Articles of Association. The company was incorporated on 29 January 1992.

Every member of the Charity undertakes to contribute a maximum of £1 in the event of the charity winding up.

**The Board of Trustees**

**Recruitment**

Bi-annually all WIs and trustees within the Federation are circulated with invitations to nominate trustees in advance of the Annual Meeting. They usually serve a two year term. The number of trustees must be not less than 8 and no more than 15. The Board of Trustees may make co-options.

**Training**

1. The Federation Chairman/Vice-Chairman meets new Trustees before the Board's Annual Meeting. Trustees are given a Training Manual at this induction meeting.
2. Trustee Training is provided by the National Federation.

**Report of the Board of Trustees (incorporating the Director's Report)  
For the year ended 31 December 2021**

**Principal Risks**

1. A significant fall in membership would lead to reduced funds. More Federation events would need to be organised to make up for the loss of income from subscription fees.
2. The state of the fabric of the property owned by EYFWI is monitored and maintained by the Trustees.
3. A current Fire Certificate is in place.
4. Maintenance agreements are in place with regard to the boiler.

**Objects**

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

- a) to advance the education of women and girls for the public benefit in all areas including (without limitation):
  - i. local, national and international issues of political and social importance;
  - ii. music, drama and other cultural subjects; and
  - iii. all branches of agriculture, crafts, home economics, science, health and social welfare;
- b) to promote sustainable development for the public benefit by:
  - i. educating people in the preservation, conservation and protection of the environment and the prudent use of natural resources; and
  - ii. promoting sustainable means of achieving economic growth and regeneration;
- c) to advance health for the public benefit; and
- d) to advance citizenship for the public benefit by the promotion of civic responsibility and volunteering.

**Main objectives for the following year.**

In planning our objectives for the following year the Directors have taken into account the Charity Commission guidance on public benefit.

See attached report forms, Appendix A.

The Board of Trustees, Advisers/WISPs will focus on Increasing membership within the Federation. They will also continue to listen to the membership.

**Report of the Board of Trustees (incorporating the Director's Report)  
For the year ended 31 December 2021**

**Achievements and Performance**

Review of Activities 2021

The EYFWI Board of Trustees is satisfied that in the year 2021:

- Our work reflected our aims.
- Our resources were well managed.
- Members were satisfied with the service they received.

The overall membership of the Federation remained stable. Our Advisers and WISPS have worked hard to open new WIs as well as maintaining their work of attending many Annual Meetings throughout the Federation. Training sessions were provided by them, for WI Officers and Group Representatives.

The Newsletter was sent out monthly via email to every WI throughout the year with printed copies provided for those that requested them. During 2021 EYFWI sub-committees arranged a significant number of activities for our membership, some of which sold out.

**Chairman's Statement**

A full year of activity for our Federation was planned. We were able to get back to some sort of normality and the AGM, though later than usual, was a great success with members getting together at last.

We introduced a new half day format for AM. Advisers held training sessions including MCS, which was well attended by person or on Zoom. Looking forward to new and exciting projects for 2022.

**Report of the Board of Trustees (incorporating the Director's Report)  
For the year ended 31 December 2021****Financial Reserves Policy****1. Purpose of Reserve**

- The reserve is intended as a financial buffer against an unexpected shortfall in income.
- Its intended use is to keep the business premises running and providing a service to our members.

It will also ensure our continued ability to fulfil our contractual obligations to our staff until income improves, or to allow reasonable notice periods/redundancy payments in the worst case.

**2. Amount of Reserve**

- The amount of the reserve will comprise:
  - (a) 6 months' operating costs of East Yorkshire Federation WI ("the Company"), based on actual costs over the preceding 12 months, **and**
  - (b) the cost of staff redundancy payments should such become unavoidable. This amount will be updated annually to comply with legal requirements, and adjusted in line with employees' age, length of service and salaries.
- The amount of the reserve (a+b) is to be reviewed annually at year end (January Trustees Meeting).
- In addition to this reserve, there will be an amount kept in the instant-access bank savings account to cover unforeseen emergency expenditure. This sum will be equivalent to 20% of the reserve, and will be subject to annual review in January as above.

**3. Establishing a Reserve**

- The Company already has sufficient funds to cover a reserve as set out above.
- These funds will be set aside in a Charities Only Investment Fund (COIF), already held by the Company, to keep them separate from normal expenditure and enable them to gain interest.

Funds held by the Company in excess of the amount of reserves determined by Trustees shall be used in the furtherance of our charitable objectives. The allocation of these funds shall be determined in principle at the February Trustees Meeting, and all allocations should be spent before the end of the calendar year.

Maintaining premises, equipment and staff to provide support, advice and a central hub for our activities is vital to the successful running of the Company. Thus reasonable expenditure on such purposes is deemed by Trustees to be in the furtherance of our objectives.

**Report of the Board of Trustees (Incorporating the Director's Report)  
For the year ended 31 December 2021****Plans for Future Periods**

Please see main objectives for the following year. Appendix A.

**Statement of disclosure of information to Independent Examiner**

We, the directors of the company who held office at the date of approval of these financial statements, each confirm so far as we are aware, that:

- ♦ there is no relevant information of which the company's Independent Examiner is unaware; and
- ♦ we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant information and to establish that the company's independent examiners are aware of that information.

**Statement of directors' responsibilities**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure of the charitable company for that period. In preparing those financial statements, the directors are required to:

- ♦ select suitable accounting policies and then apply them consistently;
- ♦ make judgements and estimates that are reasonable and prudent;
- ♦ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue to operate.

The directors confirm that the accounts comply with the above requirements. The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner**

During the year our Independent Examiner, East Riding Voluntary Action Services (ERVAS) Ltd moved all accountancy services into a subsidiary company. A resolution to appoint Independent Examiners, Phoenix Accountancy and Business Consultancy Limited will be proposed at the forthcoming general meeting.

**Report of the Board of Trustees (Incorporating the Director's Report)  
For the year ended 31 December 2021**

**Small Company Provisions**

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006.

**Statement of Recommended Practice**

The accounts comply with the SORP "Accounting and Reporting by Charities" (effective 1<sup>st</sup> January 2019) as far as possible whilst complying with the Companies Act 2006.

By order of the Board



Christine Snowden  
**Chairman**

(Date) .....23-9-22.....

**Income and Expenditure Account  
For the year ended 31 December 2021**

	<b>Notes</b>	<b>2021 £</b>	<b>2020 £</b>
<b>INCOME</b>	4-6	59,609	49,816
<b>EXPENDITURE</b>	8-9	(59,613)	(50,575)
<b>OPERATING SURPLUS/(DEFICIT)</b>	12	(4)	(759)
<b>INVESTMENT INCOME</b>	7	2	40
<b>PROFIT/(LOSS) ON INVESTMENT</b>		6,593	3,380
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		6,591	2,661
<b>RESERVES BROUGHT FORWARD</b>	17	98,985	96,324
<b>RESERVES CARRIED FORWARD</b>	17	105,576	98,985

Income of £59,609 (2020: £49,816) comprises £50,147 (2020: £44,421) for unrestricted funds and £9,462 (2020: £5,395) for restricted funds. A detailed analysis of income by source is provided in the statement of financial activities.

The surplus for the year of £6,591 (2020: surplus £2,661) comprises a surplus of £6,613 (2020: surplus £2,743) for unrestricted funds and a deficit of £22 (2020: deficit £82) for restricted funds as shown in the statement of financial activities.

There are no recognised gains and losses other than those passing through the income and expenditure account. The income and expenditure account has been prepared on the basis that all operations are continuing operations.

The notes on pages 19 to 32 form part of these financial statements.

**Statement of Financial Activities**  
**For the year ended 31 December 2021**

	Notes	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
<b>Income:</b>							
Donations, Grants and Legacies	4	13,085	8,567	21,652	10,000	5,395	15,395
Income from Charitable Activities	5	36,716	895	37,610	33,757	-	33,757
Income from Other Trading Activities	6	347	-	347	664	-	664
Investment Income	7	1	1	2	35	5	40
<b>Total Income</b>		<b>50,148</b>	<b>9,463</b>	<b>59,611</b>	<b>44,456</b>	<b>5,400</b>	<b>49,856</b>
<b>Expenditure:</b>							
Expenditure on Charitable Activities	8	50,668	8,567	59,235	44,965	5,395	50,360
Cost of Raising Funds	9	378	-	378	215	-	215
<b>Total Expenditure</b>		<b>51,046</b>	<b>8,567</b>	<b>59,613</b>	<b>45,180</b>	<b>5,395</b>	<b>50,575</b>
<b>Net Income/(Expenditure) before Transfers</b>		<b>(898)</b>	<b>896</b>	<b>(2)</b>	<b>(724)</b>	<b>5</b>	<b>(719)</b>
Transfers between Funds		918	(918)	-	87	(87)	-
<b>Net Income/(Expenditure) before other recognised Gains and Losses</b>		<b>20</b>	<b>(22)</b>	<b>(2)</b>	<b>(637)</b>	<b>(82)</b>	<b>(719)</b>
Other recognised gains and losses		6,593	-	6,593	3,380	-	3,380
<b>Net Movement in Funds</b>		<b>6,613</b>	<b>(22)</b>	<b>6,591</b>	<b>2,743</b>	<b>(82)</b>	<b>2,661</b>
Funds brought forward		93,344	5,641	98,985	90,601	5,723	96,324
<b>Funds carried forward</b>		<b>99,957</b>	<b>5,619</b>	<b>105,576</b>	<b>93,344</b>	<b>5,641</b>	<b>98,985</b>

The notes on page 19 to 32 form part of these financial statements.



**Balance Sheet (continued)  
As at 31 December 2021**

- 1) For the year ended 31 December 2021 the company was entitled to exemption under section 477 (2) of the Companies Act 2006.
- 2) Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;
- 3) The directors acknowledge their responsibility for:
  - i) ensuring the company keeps accounting records which comply with section 386; and
  - ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the companies Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board on 22-9-22 and signed on their behalf by

Christine Snowden Christine Snowden, Chairman

The notes on page 19 to 32 form part of these financial statements.

**Statement of Cash Flows**  
**For the year ending 31 December 2021**

	Notes	2021 £	2020 £
<b>Net Movement in Funds</b>		<b>6,591</b>	<b>2,661</b>
Add back depreciation charge	13	982	982
Deduct interest income shown in investing activities	7	(2)	(40)
Decrease/(increase) in stock		-	-
Decrease/(Increase) in debtors		(1,356)	(100)
Increase/(decrease) in creditors	16	2,525	68
<b>Net cash used in operating activities</b>		<b>8,740</b>	<b>3,571</b>
<b>Cash flows from investing activities</b>			
Interest income	7	2	40
Gain on investment market value		(6,593)	(3,380)
Purchase of tangible fixed assets	13	-	-
<b>Cash provided by (used in) investing activities</b>		<b>(6,591)</b>	<b>(3,340)</b>
<b>Cash flows from financing activities</b>			
Repayment of borrowing		-	-
Cash invested in Investment fund		-	-
<b>Cash used in financing activities</b>		<b>-</b>	<b>-</b>
Increase/(decrease) in cash and cash equivalents		2,149	231
cash and cash equivalents at the beginning of the year	15	29,893	29,662
<b>Total cash and cash equivalents at the end of the year</b>	15	<b>32,042</b>	<b>29,893</b>

The notes on page 19 to 32 form part of these financial statements.

**Notes to the Financial Statements  
for the year ended 31 December 2021****1. Accounting policies****1.1. Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1<sup>st</sup> January 2019) – (Charities SORP (FRS102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

East Yorkshire Federation of Women's Institute meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**1.2. Going Concern**

The Trustees consider the Charity to be a going concern. The accounts have been prepared on this basis.

**1.3. Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**1.4. Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**1.5. Fund accounting**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the company.

General funds are unrestricted funds which are available for use at the discretion of the directors in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

## Notes to the Financial Statements for the year ended 31 December 2021

### 1.6. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of trading.
- Expenditure on charitable activities includes the costs of events, training and education, providing support to Women's Institutes in the East Riding of Yorkshire and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### 1.7. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charities activities.

Due to the level of materiality of allocating support costs to the costs of fundraising, these costs have all been allocated to charitable activities. A full breakdown of all costs related to Charitable Activities has been provided in Note 8.

### 1.8. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life (except freehold land) as follows:

Freehold Buildings	2% on cost
Office and Computer equipment	25% on cost
Fixtures and Fittings	20% on cost
Miscellaneous Equipment	25% on cost

### 1.9. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### 1.10. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Notes to the Financial Statements  
for the year ended 31 December 2021****1.11. Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of the members is limited.

Every member of the Company undertakes to contribute such amount as may be required, not exceeding £1, to the Company's assets if it should be wound up while he or she is a member, or within one year after he or she ceases to be a member for payment of the Company's debts and liabilities contracted before he or she ceases to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves.

If the Company is wound up or dissolved and after all its debts and liabilities have been satisfied there remains any property, it shall not be paid to or distributed among the members of the Company but shall be given or transferred to some other charity or charities having objects similar to the objects of the Company.

**3. Income and Expenditure Account**

The company is a charity and so achievements cannot be measured by normal commercial criteria. Accordingly, the Directors consider that it would be inappropriate to present a Profit and Loss Account in one of the formats set out by the Companies Act 2006. Therefore, as permitted by the Companies Act, in order to reflect the special nature of the company's activities, the Directors are of the opinion that it would be more appropriate to present an Income and Expenditure Account.

**Notes to the Financial Statements  
for the year ended 31 December 2021****4. Donations, Grants and Legacies**

	2021	2021	2021	2020	2020	2020
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Donations	129	-	129	-	-	-
Grants	12,956	8,567	21,523	10,000	5,395	15,395
	13,085	8,567	21,652	10,000	5,395	15,395

**Notes to the Financial Statements  
for the year ended 31 December 2021****5. Income from Charitable Activities**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
WI Events	6,548	-	6,548	3,329	-	3,329
Subs	29,298	-	29,298	30,488	-	30,488
Insurances	801	-	801	820	-	820
The Club	924	-	924	790	-	790
ACWW	-	-	-	-	-	-
Denman	-	-	-	-	-	-
Newsletter	(872)	-	(872)	(1,678)	-	(1,678)
Advisers	-	-	-	-	-	-
Office Services	16	-	16	8	-	8
Miscellaneous	-	-	-	-	-	-
Held Funds	-	895	895	-	-	-
	<b>36,715</b>	<b>895</b>	<b>37,610</b>	<b>33,757</b>	<b>-</b>	<b>33,757</b>

**6. Income from Other Trading Activities**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Sale of Goods	347	-	347	664	-	664
	<b>347</b>	<b>-</b>	<b>347</b>	<b>664</b>	<b>-</b>	<b>664</b>

**Notes to the Financial Statements  
for the year ended 31 December 2021****7. Investment Income**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
	1	1	2	35	5	40
Bank Interest						

**8. Expenditure on Charitable Activities**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
WI Events	7,085	-	7,085	1,549	-	1,549
Education and Training	205	-	205	16	-	16
NFWI Payments	15,914	-	15,914	15,887	-	15,887
Staff Costs	10,543	8,567	19,110	15,109	5,395	20,504
Office Costs	9,085	-	9,085	3,961	-	3,961
Utilities	343	-	343	549	-	549
Insurances	1,238	-	1,238	1,139	-	1,139
Newsletter	288	-	288	672	-	672
The Club	530	-	530	260	-	260
ACWW	-	-	-	-	-	-
Denman	30	-	30	-	-	-
Maintenance	435	-	435	2,545	-	2,545
<i>Sub-Total c/f</i>	<i>45,696</i>	<i>8,567</i>	<i>54,263</i>	<i>41,687</i>	<i>5,395</i>	<i>47,082</i>

**Notes to the Financial Statements  
for the year ended 31 December 2021****8. Expenditure on Charitable Activities – Cont.**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
<i>Sub-Total b/f</i>	45,696	8,567	54,263	41,687	5,395	47,082
Sundries & Moving costs	289	-	289	1,364	-	1,364
Donations	200	-	200	-	-	-
Depreciation	982	-	982	982	-	982
Committee travel	163	-	163	461	-	461
Accounts Fees	448	-	448	389	-	389
Legal & Professional Fees	2,344	-	2,344	-	-	-
Advisers	546	-	546	82	-	82
	50,668	8,567	59,235	44,965	5,395	50,360

**Notes to the Financial Statements  
for the year ended 31 December 2021****9. Costs of Raising Funds**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Costs relating to Sale of Goods	378	-	378	215	-	215
	<u>378</u>	<u>-</u>	<u>378</u>	<u>215</u>	<u>-</u>	<u>215</u>

**10. Taxation**

As a registered charity the organisation benefits from rates relief and is exempt from Corporation Tax. The company is not VAT registered.

**11. Staff costs**

	Total 2021 £	Total 2020 £
Salaries (including Employers NI)	18,772	20,082
Employer Pensions	183	179
Payroll Fees	155	243
	<u>19,110</u>	<u>20,504</u>

**Notes to the Financial Statements  
for the year ended 31 December 2021**

**12. Operating surplus**

The operating surplus is arrived at after charging:

	Total 2021	Total 2020
Depreciation – Owned Assets	982	982
Directors Emoluments	-	-
Directors Travelling Expenses	163	461
Accountancy Fees (Current year)	448	389
Payroll Fees	155	243
	<u>1,748</u>	<u>2,075</u>

**13. Tangible Fixed Assets**

	Freehold Land and Buildings £	Fixtures and Fittings	Other Equip	Office and Computer Equipment £	Total £
<b>Cost</b>					
At 01 January 2021	49,117	978	1,372	9,199	60,666
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2021	<u>49,117</u>	<u>978</u>	<u>1,372</u>	<u>9,199</u>	<u>60,666</u>
<b>Depreciation</b>					
At 01 January 2021	17,996	978	1,372	9,199	29,545
Charge for the year	982	-	-	-	982
On Disposals	-	-	-	-	-
At 31 December 2021	<u>18,978</u>	<u>978</u>	<u>1,372</u>	<u>9,199</u>	<u>30,527</u>
<b>Net Book Value</b>					
At 31 December 2021	<u>30,139</u>	-	-	-	<u>30,139</u>
At 31 December 2020	<u>31,121</u>	-	-	-	<u>31,121</u>

**Notes to the Financial Statements  
for the year ended 31 December 2021**

**14. Debtors**

	Total 2021 £	Total 2020 £
Trade Debtors	2,130	118
Other Debtors	-	891
Prepayments and Accrued Income	235	-
	<u>2,365</u>	<u>1,009</u>

**15. Cash at Bank and in Hand**

	Total 2021 £	Total 2020 £
COIF Deposit Account	10,578	10,578
Current Account	9,413	7,579
Savings Account	6,088	6,087
Denman Account	2,301	2,300
ACWW Account	-	-
Education and Training Fund	1,019	1,224
Held Funds	2,299	2,117
Petty Cash	8	8
Cheque Clearing Account	336	-
	<u>32,042</u>	<u>29,893</u>

**16. Liabilities**

**Creditors: Amounts falling due within one year**

	Total 2021 £	Total 2020 £
Trade Creditors	146	534
Pensions	37	35
Taxes and Social Security	-	-
Accruals and Deferred Income	3,300	389
	<u>3,483</u>	<u>958</u>

**Notes to the Financial Statements  
for the year ended 31 December 2021****17. Accumulated funds**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Balance at 01/01/21	93,344	5,641	98,985	90,601	5,723	96,324
Movement in funds for the year	6,613	(22)	6,591	2,743	(82)	2,661
Balance at 31/12/21	99,957	5,619	105,576	93,344	5,641	98,985

**Analysis of net assets between funds**

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Tangible Fixed Assets	30,139	-	30,139	31,121	-	31,121
Investments	44,513	-	44,513	37,920	-	37,920
Current Assets	28,788	5,619	34,407	25,261	5,641	30,902
Current Liabilities	(3,483)	-	(3,483)	(958)	-	(958)
Non-Current Liabilities	-	-	-	-	-	-
	99,957	5,619	105,576	93,344	5,641	98,985

**Notes to the Financial Statements  
for the year ended 31 December 2021**

**17. Accumulated funds (continued)**

**Grants**

	2021	2021	2021	2020	2020	2020
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Furlough	-	8,567	8,567	-	5,395	5,395
ERYC	13,085	-	13,085	10,000	-	10,000
	<b>13,085</b>	<b>8,567</b>	<b>21,652</b>	<b>10,000</b>	<b>5,395</b>	<b>15,395</b>

**Restricted funds**

	Balance At 01/01/21	Movement in Resources			Balance at 31/12/21
		Incoming	Outgoing	Transfers	
ACWW	-	-	-	-	-
Denman Fund	2,300	1	-	-	2,301
Education and Training	1,224	-	-	(205)	1,019
Held Funds	2,117	895	-	(713)	2,299
Furlough	-	8,567	8,567	-	-
	<b>5,641</b>	<b>9,463</b>	<b>8,567</b>	<b>(918)</b>	<b>5,619</b>

A brief description of each of the Restricted Funds is given below:

**ACWW**

The WI is affiliated to the charity 'Associated Countrywomen of the World'. All institutes collect for this charity and send it to us for banking until the year end, when it is sent to ACWW.

**Denman Fund**

This holds the money allocated to the Denman Room Fund.

Denman College is the WI's teaching college, and each federation funds the upkeep of a room in it.

## Notes to the Financial Statements for the year ended 31 December 2021

During the year a grant was received from the Agnes Salter Travel Fund to support WI members with travel costs.

The transfer during the year relates to transactions previously allocated to unrestricted funds which should have come to this restricted fund.

### Education and Training

This money is used to support certificated training courses for members, linked to our aims. Sub-Committees within the Federation bid each year for sums from this fund to support courses they are running.

### Furlough

Restricted funding received from East Riding Yorkshire Council to pay employees while on furlough.

## 17. Accumulated funds (continued)

### Restricted funds

#### Held Funds

These are surplus funds of an institute when it is disbanded. The policy is that these are held for 3 years in case they re-form, otherwise they are transferred to unrestricted funds. We also hold funds for new institutes until they have bank accounts of their own.

At 31 December 2021 funds were held as follows:

	£
Interest	2
Barmston WI	-
Cottingham WI	698
East Yorkshire Roses WI	197
Wawne WI	-
Fangfoss and Bolton WI	-
Boulevard WI	-
North Ferriby WI	837
Beverley Belles	527
Archives	38
	2,299

## 18. Contingent liabilities

There were no contingent liabilities.

**Notes to the Financial Statements  
for the year ended 31 December 2021**

**19. Directors/Trustees remuneration**

No remuneration directly or indirectly out of the funds of the company was paid or payable for the year to any director.

During the year £163 (2020: £461) was paid to Directors/Trustees for travel expenses.

**20. Related Party Transactions**

There were no related party transactions during the year.

**21. Other recognised gains and losses**

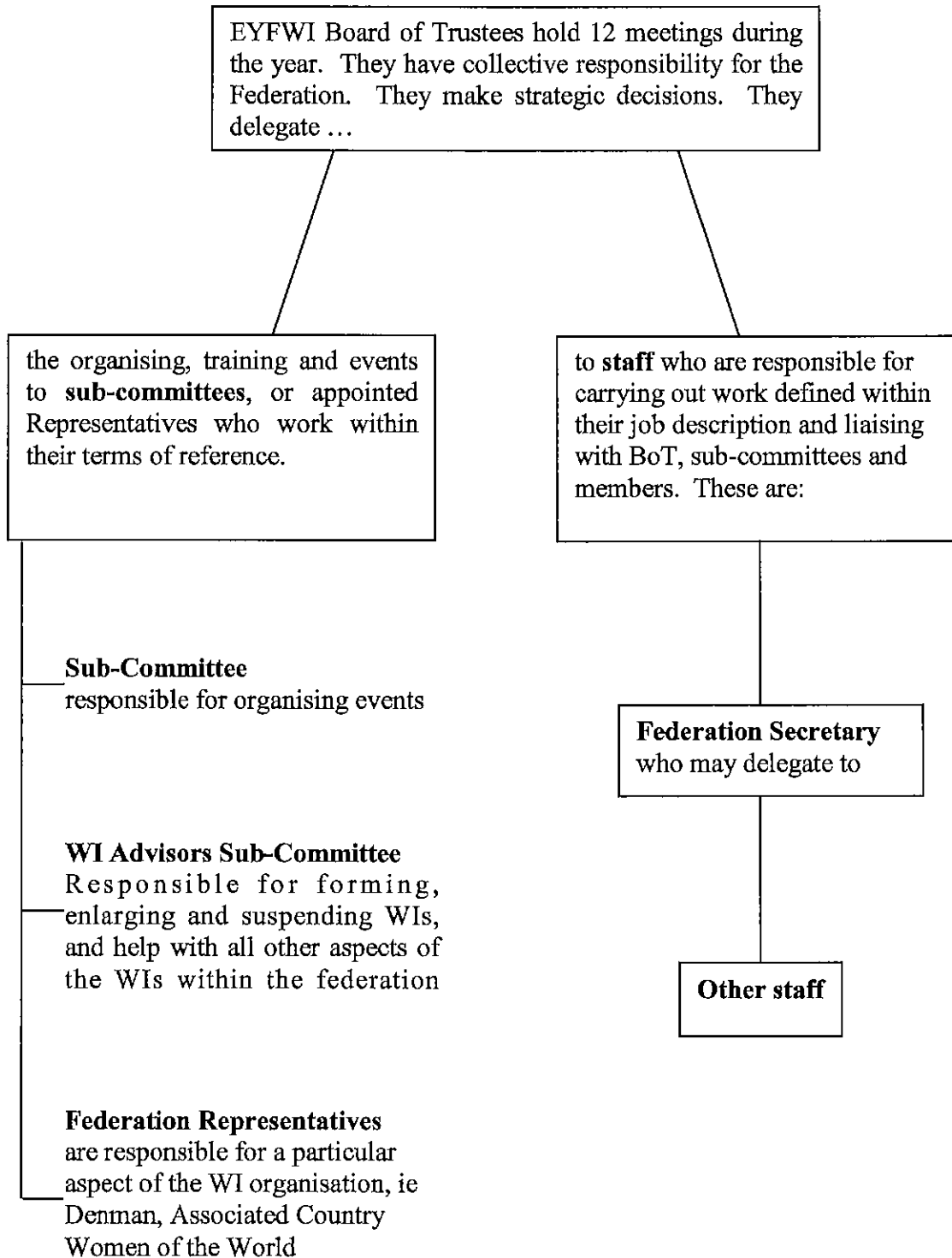
There were no other recognised gains or losses.

**22. Going Concern**

The Trustees consider the charitable company to be a going concern for a period of 12 months beyond the date of the Independent Examiners report.

The charity generates the majority of its income through subscriptions and the provision of events to its members.

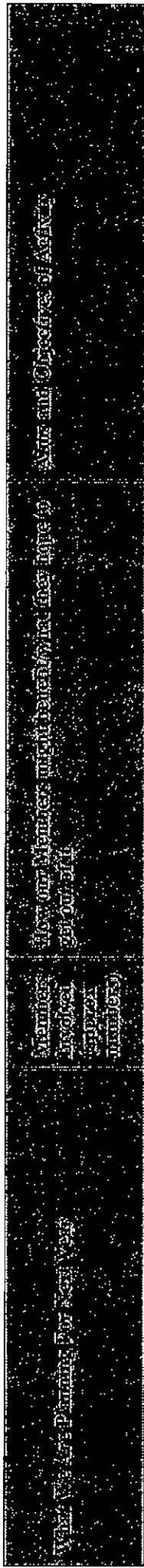
Organisational Structure



**EAST YORKSHIRE FEDERATION OF WOMEN'S INSTITUTES**

Company No: 2682463  
Charity No: 1010322

Committee .....COMBINED ARTS, SPORTS AND LEISURE..... Plans for 2021 (please use extra pages as necessary)



a sheets as necessary)

What We Have Done This Year	Members Involved (approx numbers)	How our Members benefited/what they got out of it.	Aims and Objectives of Activity
Form an evening WI in Brough	20	Opportunity to join an alternative WI within the Brough area	To offer and additional evening WI in Brough
Form an afternoon WI in Driffield	20	Opportunity to join an afternoon WI within the Driffield area.	To offer an alternative to the evening WI in Driffield
President and Secretaries Workshop	20	Opportunity to acquire skills and knowledge to carry out these officer roles effectively. Networking amongst other officers within the Federation WIs	To ensure all officers have the knowledge and skills required to equip them to carry out their roles effectively.
Treasurers Workshop	20	Opportunity to acquire paper based and digital skills to carry out the Treasurer's role effectively. Networking with other Treasurers within the Federation	To ensure WI treasurers have up to date knowledge to carry out their roles effectively
Speaker Swap Shop	20	Opportunity to share recommendations for speakers and events with WIs from across the Federation	To offer programme planning opportunities to all Federation WIs

**EAST YORKSHIRE FEDERATION OF WOMEN'S INSTITUTES**

Company No: 2682463  
 Charity No: 1010322

What We Have Done This Year	Members Involved (approx numbers)	How our Members benefited/what they got out of it.	Aims and Objectives of Activity
Quarterly Zoom Adviser Sessions	20	Opportunity to liaise with the Advisers digitally	To offer a digital alternative to face to face Adviser sessions
Adviser Coffee and Chat	12	Opportunity for representatives from WIs to meet informally with an Adviser to ask questions, share success stories and build local support networks.	To build Adviser engagement with local WIs in a social setting. Offer opportunity to raise questions, seek advice etc on an informal basis and to share best practise

**EAST YORKSHIRE FEDERATION OF WOMEN'S INSTITUTES**

Company No: 2682463  
Charity No: 1010322

MAC

Committee ..... CHAIRMAN: Ann Mitchell – What we have done during 2021.

What We Have Done This Year	Members Involved (approx numbers)	How our Members benefited/what they got out of it.	Aims and Objectives of Activity
Formed East Yorkshire Roses Virtual WI	50	Inclusive opportunity to join and experience all the WI has to offer from anywhere in the world.	Bringing the WI to those for whom a physical meeting was not a viable option. Broadening the scope of WI friendships globally.
Formed Beverley Westwood WI	50	Opportunity for those unable to attend the Beverley afternoon WI to participate in an evening WI. Bringing women together from Beverley and the surrounding area.	To offer an evening WI in Beverley.
Zoom Adviser Sessions	30	Opportunity to liaise with the Advisers and chance to be kept up to date with NFWI guidance, governance for AMs and financial procedures.	To ensure all WIs have access to latest NFWI guidance and opportunity to cascade Charity Commission advice on governance for AMs and financial reporting.
September 2021 IFE Training	14	NFWI recognised qualification as an Independent Financial Examiner	To increase the number of IFEs within the Federation. Training offered to neighbouring Federations.
As restrictions eased toward the latter part of the year Advisers were able to resume visiting WIs for AMs and social events.			
All Advisers attended NFWI Zoom Engagement Sessions			