

# **The West Yorkshire Federation of Women's Institutes**

Charity number 1017012

A company limited by guarantee number 2737120

## **Annual Report and Financial Statements for the year ended 31 December 2020**



West Yorkshire Community Accounting Service

# **The West Yorkshire Federation of Women's Institutes**

## **Annual Report and Financial Statements for the year ended 31 December 2020**

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**Prepared by West Yorkshire Community Accounting Service**

# **The West Yorkshire Federation of Women's Institutes**

## **Trustees' report for the year ended 31 December 2020**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Rosemary Pearson	Chairman	
Susan Stothers	Treasurer	
Heather Ross	Senior Vice Chairman and Assistant Treasurer	
Marion Lawes		
Valerie Pearson		
Helena Harrington		
Susan Plant		
Helen Cox		
<b>Charity number</b>	1017012	Registered in England and Wales
<b>Company number</b>	2737120	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
Rodley Business Centre 164- 166 Town Street Rodley Leeds LS13 1HP	Yorkshire Bank plc Waver Green Pudsey LS28 7BG	CCLA Investment Management Ltd COIF Charity Funds St Alphage House 2 Fore Street London EC27 5AQ

### **Independent examiner**

Simon Bostrom FCIE

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

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

The charity is a company limited by guarantee and was formed on 4 August 1992. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

### **Objectives and activities**

#### **The charity's objects**

To further the purposes of the Women's Institute Movement.

# **The West Yorkshire Federation of Women's Institutes**

## **Trustees' report (continued) for the year ended 31 December 2020**

### **The charity's main activities**

To improve develop and advance education for all women, to be given the opportunity of working together through our organisation and putting into practice those ideas for which it stands - truth, justice, tolerance and fellowship. The WI exists to educate women to enable them to prove an effective role in the community to expand their horizons and to develop and pass on important skills.

### **Public benefit statement**

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education for women and girls.

### **Achievements and performance**

#### **Chairman Annual Report 2020 - Rosemary Pearson**

I am honoured to present my second Annual Report as West Yorkshire Chairman.

2020 has been a very challenging year due to the Coronavirus Crisis. This has impacted on our Membership, which as of October 2020 stood at 2,218, a drop of 30% on the previous year. However, I must thank my fellow WI Advisers Helena Harrington and Tracey Lewis for their hard work supporting the WIs through this difficult time. Some WIs have lost members, some are in danger of suspending, but many have had to work incredibly hard over this period to keep in touch with their members and keep them engaged with the WI. This has been truly inspirational. WIs have supported the NHS by making scrubs, laundry bags and face coverings. Members have been working as volunteers helping support food banks and helping the most vulnerable in their communities. Many WIs have held their meeting via ZOOM. Who had heard of ZOOM 12 months ago! To ensure that those members who do not have access to digital technology or choose not to use it, WI members have kept in touch by phone, social distance visits and even delivering 'Meetings in a bag'. This effort has resulted in some WIs gaining new members.

The success of the WI depends on all three parts of the organisation, the local WIs, the Federation and NFWI working together to ensure that we retain members and attract new ones. Our image and how others see us is all important. Our Federation Newsletter is one of our primary advertising tools and is also our way of informing our WIs and members of what is happening in the Federation and the NFWI. WYN must look professional and have a consistent WI brand as we use it at promotional events and EWYN is sent to potential new members and organisations. I hope you agree with me that our WYN Editor does a great job putting our newsletter together, however this cannot be achieved without the cooperation of the Sub Committees and WI members to ensure their copy meets the deadlines.

EWYN is continuing to prove popular, especially over the past 12 months. Allowing members access to information at their fingertips at any time. This is encouraging members to try Federation events, which over the past year have been available via ZOOM, and in doing so gaining more value for money from their subscription and having pride in the fact that they belong to such a great organisation.

Our WIs and members continue to have a presence across all social media channels – Facebook, Twitter, and Instagram. This is a great tool and can only continue to grow as a modern way to communicate and promote the WI. Our small Communications Team continues their hard work keeping members informed of what is happening in the Federation, regularly promoting events on Facebook, and Twitter. Our Federation Web Editor has kept our NFWI webpages up to date with events, workshops, meeting dates, change in officers and sub-committee members, thus ensuring our activities are promoted to other Federations, WIs and members across the country.

Please remember to send your WI Programmes to the Federation Web Editor. It is a great way to share your WI information and ideas for speakers, events and competitions and maybe gain new members.

During the year some of our WIs and its members have been featured in the WI LIFE magazine sharing their activities and experiences. It is always so inspiring to read what a great depth and breadth of talent there is among our WI members.

# **The West Yorkshire Federation of Women's Institutes**

## **Trustees' report (continued) for the year ended 31 December 2020**

### **Achievements and performance - continued**

As a Federation we continue to promote the MY WI webpages to our members. It is a member's only website that is a 'ONE STOP SHOP' for all information required about running your WI and has been particularly informative over the past year keeping members up to date with the current government guideline during the Covid19 crisis. It also features lots of interesting hints, tips and ideas on hobbies and interests such as Cookery, Craft, Gardening and Flower arranging to name but a few. It is constantly being updated so it is well worth a visit.

The WI was formed to improve the educational and wellbeing of women and girls, giving them a chance to learn new skills and take part in a wide range of activities. With this in mind, the Federation sub-committees work hard planning events and workshops where members can 'have a go' at a new skill in a safe and friendly environment. Although many of our events had to be cancelled, members were welcomed to events via ZOOM. The 'Denman at Home' online courses have also proved very popular with members. This new facility has allowed more members to enjoy the Denman experience from the comfort of their own home.

My fellow members of the Federation Board of Trustees: - Sue Stothers, Heather Ross, Sue Plant, Helen Cox, Helena Harrington, Val Pearson and Marion Laws have attended our Board meetings via ZOOM and have been a welcome support to me over the past 12 months.

I am very pleased to welcome Jean Tallis (Luddenden WI) our second Climate Change Ambassador, to the Federation Team. Jean has hosted several ZOOM events on Climate Change topics that have proved very popular, not only with our Federation members but with those all over the country.

The NFWI Annual General Meeting was cancelled this year, however it is hoped that our delegates can enjoy an informative meeting at the Royal Albert Hall in 2021.

Walking Netball, along with other 'grass root' sporting activities had to be suspended for a while, groups of six resumed outdoors in July, with socially distanced activities, this continued till December when events were cancelled because of weather. When lockdown ends, this will resume outdoors again. It is hoped that Crown Green Bowling will be an additional activity in the near future.

At the end of October 2020, Sue Stothers the Federation Honorary Treasurer and I attended a virtual NFWI Annual Council Meeting. This felt very different attending a meeting from my spare room, however, we were updated by members of the NFWI Board of Trustees and staff on their concerns and plans for the future of the organisation. We also had the opportunity to enjoy interesting speakers.

The West Yorkshire Federation continues to promote the WI whenever possible. Unfortunately, the Knitting and Stitching Show held annually in Harrogate was cancelled. The Federation held two competitions this year, A craft competition 'Aspects of Yorkshire' and a photographic competition 'Visions of Yorkshire'. Due to the pandemic, the craft competition will be rolled on to 2022 and the photo competition postponed for now as most of our WIs have been in a lockdown situation for most of the year.

On behalf of the Board of Trustees, I must thank our Federation Secretary Liz Walley and our Federation Finance Secretary Alice Poon, both of whom have worked tirelessly during this past difficult year to ensure that we keep in touch with the WIs and their members, and that important information issued by the NFWI on the governance of the WIs is circulated. On a personal note, their help and support to me over the past 12 months has been invaluable.

Finally, I would like to thank you, the members for your support, although it couldn't be in person, your emails and phone calls have been heartening. I have attended several virtual meetings and have been made to feel very welcome. Many WIs have reached special milestones in 2020, My congratulations go to you all. Celebrations have had to be postponed, but I hope you can make up for it in 2021.

# **The West Yorkshire Federation of Women's Institutes**

## **Trustees' report (continued) for the year ended 31 December 2020**

### **Achievements and performance - continued**

#### **Membership Support and FIFE Report - Rosemary Pearson**

2020 has been a very challenging year for the Membership Support sub-committee. The number of committee members has fallen to 4. We continue to work hard to support the WI members.

The Coronavirus Crisis has had a big impact on the WI membership. The membership has reduced by 30% in 2019/2020. We have not formed any new institutes during this time and unfortunately several WIs have given advance notice that they are in danger of suspension. All throughout this time my fellow WI Advisers Helena Harrington and Tracey Lewis have worked tirelessly to advise and support WIs, especially with regard to the administration of their Annual Meetings. These meetings were either held virtually or were postponed. This decision was made by the local WI Trustees, bearing in mind what was best for their particular members.

It has been particularly challenging for our newly qualified WI Adviser Tracey Lewis. Tracey was appointed in September 2019 and has literally been thrown into the deep end. However, she has risen to the challenge and worked hard to support her assigned WIs.

All three WI Advisers have agreed to be put forward for re-appointment by the NFWI in 2021.

Due to the Covid-19 restrictions, the West Yorkshire Federation was predominantly in the highest tier for most of 2020. All workshops and events planned for the beginning of the year by the Membership Support Subcommittee had to be cancelled. However, as the committee members and WI membership committee became more familiar with ZOOM the committee organized informal 'Coffee and Chat' events via ZOOM in order to help keep in touch with the membership and support WI Officers through this very difficult time. It is envisaged that this type of event will continue into 2021.

The Federation Independent Financial Examiner (FIFE) administration service continues to work well. The Federation currently has 6 FIFEs. The annual refresher course due to take place in September 2020 was cancelled as the online programme is under review. All 6 FIFEs have been reappointed by the Federation Board of Trustees in October 2020 for a further year. Throughout the year, although some WI postponed their Annual Meetings, their end of year accounts were still required to be completed and examined. The 6 FIFEs worked hard to complete these examinations and advise their assigned WIs.

Sue Plant our Federation Archivist has endeavoured to encourage local WIs to record their activities throughout this unprecedented year so that they can be saved in the archives for future generations.

Members of the Membership Support sub-committee continue to promote the WI at every opportunity. Unfortunately, both the Spring into Wool Event and the Knitting and Stitching Show in Harrogate were cancelled. The membership support sub-committee will review their involvement in this event as NFWI will no longer support them financially.

The membership support sub-committee continues to work hard looking for new and different ways to support the WI members and officers. They plan to hold events and workshop both virtually and face to face when allowed.

The membership support sub-committee will also encourage WI members to use the MY WI and WI Training webpages as well as looking into the online resources on the NFWI website.

The 'Member Matters' WYN article which proved to be a useful tool enabling the membership committee to highlight important information and issues that affect the WI members, will be relaunched once WIs are able to meet again in person.

As always, the membership support sub-committee will look to the future by succession planning. WI Advisers will continue to promote the role and try to encourage more WI members to consider becoming WI Advisers. Over the past year the committee have met at various times (evenings, daytime and Saturdays) in order to ensure availability to all. WI Advisers will continue to update their knowledge and skills in order to give the best possible help to the WI membership.

# **The West Yorkshire Federation of Women's Institutes**

## **Trustees' report (continued) for the year ended 31 December 2020**

### **Achievements and performance - continued**

#### **Social Events and Leisure Report - Helena Harrington**

The Social Events & Leisure Sub-Committee completed its 2019 programme on a high with the annual Christmas Lunch held at the Manor Golf Club and was looking forward to a packed programme for 2020. Unfortunately, by mid-February the first event an Afternoon Tea – The Mad Hatter's Afternoon Tea looked doubtful as the result of a Corona Virus that looked dangerous. The situation very quickly changed, and it was soon obvious that all hospitality venues would have to close. However, it was hoped that some of our events would be able to take place later in the year. That hope was very quickly squashed, and we have had to put on hold all events for the year.

The Social Events & Leisure Committee have met on social media, email and Zoom and with the agreement of all our booked speakers from 2020, we have been able to bring forward the events that were booked to 2021. We are also hoping that the restrictions at present in place because of the Covid-19 virus will no longer be required and we will be able to include one or two new events for 2021. The hope is that we will be able to welcome members to our first event in March.

My thanks to the members of the Social Events & Leisure Sub-Committee who were prepared to adjust to the new circumstances we found ourselves in.

#### **Archive Annual Report - Sue Plant**

In Wales and England, the WI movement began in 1915, at a time of crisis as the Great War raged across Europe. Even as the War drew to a close the world was rocked again by the Spanish Flu pandemic which spread during 1918-1919. The number of deaths was estimated to be at least 50 million worldwide and was the deadliest pandemic of the 20th century.

Just over 100 years later we have faced the challenge of COVID-19. In years to come we will look back at this time with disbelief and wonder how we learned to cope with our time in lockdown and isolation. As lockdown began in March, normal life as we know it came to an abrupt end...no monthly meetings or social activities. As restrictions were eased some Institutes were able to resume socially distanced meetings in public spaces and gardens, or litter-picking through the village, for instance. Some Institutes did not feel able to resume any sort of contact. Others embraced technology and learnt to Zoom...which opened up the world, with time and distance no problem. Throughout history the WI has always been there to serve the nation in times of crisis, sharing skills and knowledge for the good of all and in 2020 WI members answered the call and made PPE equipment for the NHS, sewing scrubs and bags, and knitting bands to make mask-wearing more comfortable. Others became more involved with local food banks, distributing and delivering food parcels to those in need. Other members developed new hobbies and interests, virtual choirs and workshops, learning to paint and other crafts, baking and making, taking up gardening or building a "she shed".

Records for Harewood WI (formed in 1919) show that during 1920 the members enjoyed lectures on poultry, gardening, health, citizenship, First Aid, and handicrafts amongst others and "Mrs Taylor gave an interesting address on her experiences in Russia" (a lady ahead of her time!) Members from nearby WIs were sometimes invited to join them. There was an outing by char-a-banc to Ilkley and whist drives were held. After the business was concluded at the Annual Meeting, there were refreshments and dancing until 2.30 am(!)

Even though it has not been possible to hold normal WI meetings it is important to record what has been happening...perhaps regular phone calls, emails, newsletters, a "meeting in a bag", lectures, discussions and demonstrations from "Denman at Home" or Federation. The records will be a treasure trove of social history and wonderful stories which will make such interesting reading for generations to come. The past in all walks of life is very important and records will be extremely useful for future generations studying social history.

# **The West Yorkshire Federation of Women's Institutes**

## **Trustees' report (continued) for the year ended 31 December 2020**

### **Achievements and performance - continued**

#### **Campaigns and Current Affairs Report - Kathleen Hardcastle**

The beginning of 2020 seems light years ago but despite Corona virus the committee have had a successful year.

Our speaker for the "Growing Old Disgracefully" event at Rodley had to cancel but alternative speakers were found, and the event was successful.

In the strange world we find ourselves in the committee has adjusted to a different way of operating and has been busy finding more inspiring and informative events via ZOOM.

Presentations about Stem Cell Donation, Fixing Fast Fashion, Paddle Boarding, Climate Change, and the Resolutions were interesting and informative. We also end for some fun and looking forward to Emily Jupp's talk on upcycling and decorating our shoes.

Our committee have put in so much effort and hard work over the last months and I thank them.

Watch out for announcements in WYN for information regarding events planned for 2021.

#### **Arts and Home Crafts Report - Heather Ross**

This report will be short owing to corona virus.

We managed to hold three workshops before lock-down on 24th March.

In January we held a water colour workshop which was fully booked, and we had another booked later in the year which, unfortunately could not take place.

February, we held Paint and Stitch day, painting fabric and embellishing with stitches and heads etc.

March was patchwork when we completed a pineapple design square.

There were 2 Bee Crafty sessions before our forced isolation.

Our Craft Competition is being carried over to the 2021 Annual Meeting.

With government guidelines we will be holding our workshop and events as soon as possible.

#### **50/50 Club Report - Marion Lawes**

The 2019/2020 50/50 Club Scheme had 180 members, therefore the income from the sale of membership slips was £1800. Half of this sum (£900) was given in prize money throughout the year, the other half helped toward the West Yorkshire Federation funds. For 10 months, prizes of £15 were awarded to (3) scheme members.

At the Christmas Lunch 2019, there were 3 draws.

1 x £100

1 x £50

2 x £37.50

Due to the cancellation of our Annual Meeting in April in Ilkley due to the pandemic, the final draws were drawn in the April Board meeting and announced in the May WYN newsletter.

Due to the Pandemic, the Board of Trustees had no option other than to cancel the 50/50 Club from May 2020 onwards and this will now start again in the calendar year of January 2021-December 2021 with the big draws happening again at the Annual Meeting and the Christmas Lunch.

# **The West Yorkshire Federation of Women's Institutes**

## **Trustees' report (continued) for the year ended 31 December 2020**

### **Achievements and performance - continued**

#### **WYN Editor - Liz Walley**

At the start of the year the printing production of WYN was normal, however things changed when the whole country went into a National Lockdown in March. WYNS were still posted out to members who did not have internet access to make sure that all our members were included and not isolated. 2020 WYN proved to be a great way for our WIs to communicate how they were doing things differently and were able to share ideas and show how much support our WIs were giving their local communities.

Liz took over as WYN editor on a temporary basis at the end of 2019, and Karen Piotr then took over as editor. Liz then resumed the role later in the year and this has now become a permanent fixture of the Federation Secretary role.

We would like to thank Karen for her support and commitment to the Federation and to all of our WIs who fantastically highlight the essence of the WI.

### **Financial review - Sue Stothers**

Unfortunately, this year has not been good due to the COVID-19 Virus. This has affected us quite badly as we had to cancel events and therefore, our income was considerably reduced.

Zoom came to the fore for meetings both for WI's and the Federation and these seem to be working well.

Our Current Affairs and Campaigns sub- committee have used Zoom quite a lot for both Speakers and WI's which have been successful and brought some money into the Federation.

Our Speakers book is also still popular, and we have input a new format so that it goes out as a PDF document online rather than being printed; this has saved quite a lot of money in postage.

Our newsletter is now mostly going out online which once again saves money this time on paper, printing and postage.

We were also fortunate in receiving a grant from Leeds County Council of just over £4000 and some donations from WI's which have been very gratefully received.

We have also received approximately £500 from Gift Aid which has helped as well.

We have downgraded our photocopier/printer, and this now costs us over £200 less per quarter but still retains the quality of printing.

One of our part-time members of staff has reduced her hours by half which has been a great help to us. She along with our secretary are both working from home as much as possible. The offices are closed the rest of the time which saves money on heating and lighting but overheads such as rent, council tax, gas, electricity and salaries etc., still have to be paid.

We are trying to save on expenditure wherever we can and are looking for ways to enable us to do more.

We are also hoping to put on more events via Zoom which will help our cash flow at the present time.

We are also looking into other grants which may be available to us.

We are hoping to be in a much better position next year when hopefully the virus will be easing down, and our members will feel more confident about attending meetings and events. The first of which is scheduled for the end of March.

The net income for the year was £4,138 all relating to unrestricted funds.

# **The West Yorkshire Federation of Women's Institutes**

## **Trustees' report (continued) for the year ended 31 December 2020**

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £60,400.

The Trustees aim to maintain a sufficient level of reserves to ensure continuity of the charities activities. The appropriate level of reserves for this purpose is determined with regard to risk analysis of the charity's income streams and expenditure commitments.

### **Covid 19 and going concern**

Whilst the activities of the charity have been adversely affected, the trustees are satisfied that there are no material uncertainties so significant as to cast doubt on the ability of the charity to continue to operate as a going concern.

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on .....

Signed: ..... (Trustee)

Name: .....

# **The West Yorkshire Federation of Women's Institutes**

## **Independent examiner's report to the trustees of The West Yorkshire Federation of Women's Institutes**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2020, which are set out on pages 11 to 18.

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

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Signed: ..... Name: Simon Bostrom FCIE

Date: .....

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**The West Yorkshire Federation of Women's Institutes**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2020**

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
<b>Income from:</b>					
Fundraising activities	(2)	14,517	-	14,517	45,405
Membership fees		31,483	-	31,483	31,517
Bursaries income		-	-	-	522
Grants		-	4,227	4,227	-
Other income		-	-	-	587
Bank interest		118	-	118	297
<b>Total income</b>		<b>46,118</b>	<b>4,227</b>	<b>50,345</b>	<b>78,328</b>
<b>Expenditure on:</b>					
Salaries, NI and pensions	(3)	20,800	-	20,800	29,567
Cost of generating funds	(4)	5,731	-	5,731	31,928
Bursaries expenditure		-	-	-	675
Training and workshops		-	-	-	445
Rent, rates and water		2,840	4,227	7,067	7,112
Heat and light		2,756	-	2,756	1,643
Insurance		2,262	-	2,262	1,947
Postage and stationery		1,865	-	1,865	1,786
Photocopier		5,747	-	5,747	5,501
Telephone		959	-	959	827
Travel and subsistence		1,440	-	1,440	3,512
Repairs and renewals		879	-	879	1,757
Independent examination		1,080	-	1,080	1,080
Depreciation		407	-	407	538
Other expenditure		153	-	153	1,489
<b>Total expenditure</b>		<b>46,919</b>	<b>4,227</b>	<b>51,146</b>	<b>89,807</b>
Net gains/(losses) on investments		1,350	-	1,350	3,535
<b>Net income / (expenditure)</b>		<b>549</b>	<b>-</b>	<b>549</b>	<b>(7,944)</b>
Correction re. Institute funds held	(13)	3,589	-	3,589	-
<b>Net movement in funds</b>		<b>4,138</b>	<b>-</b>	<b>4,138</b>	<b>(7,944)</b>
<b>Fund balances brought forward</b>		<b>57,567</b>	<b>6,767</b>	<b>64,334</b>	<b>72,278</b>
<b>Fund balances carried forward</b>	(5)	<b>61,705</b>	<b>6,767</b>	<b>68,472</b>	<b>64,334</b>

All incoming resources and resources expended derive from continuing activities.

# The West Yorkshire Federation of Women's Institutes

## Balance sheet

as at 31 December 2020

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(6) 1,305	-	1,305	1,712
<b>Total fixed assets</b>	<u>1,305</u>	<u>-</u>	<u>1,305</u>	<u>1,712</u>
<b>Current assets</b>				
Stock	1,526	-	1,526	1,553
Short term investments	(7) 44,885	-	44,885	43,535
Debtors and prepayments	(8) 150	-	150	111
Cash at bank and in hand	(9) 25,654	6,767	32,421	37,947
<b>Total current assets</b>	<u>72,215</u>	<u>6,767</u>	<u>78,982</u>	<u>83,146</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(10) 11,815	-	11,815	20,524
<b>Total current liabilities</b>	<u>11,815</u>	<u>-</u>	<u>11,815</u>	<u>20,524</u>
<b>Net current assets / (liabilities)</b>	<u>60,400</u>	<u>6,767</u>	<u>67,167</u>	<u>62,622</u>
<b>Net assets</b>	<u>61,705</u>	<u>6,767</u>	<u>68,472</u>	<u>64,334</u>
<b>Funds</b>				
Unrestricted funds	61,705	-	61,705	57,567
Restricted funds	-	6,767	6,767	6,767
<b>Total funds</b>	<u>61,705</u>	<u>6,767</u>	<u>68,472</u>	<u>64,334</u>

For the year ending 31 December 2020 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on .....

Signed: ..... (Trustee)

Name: .....

# **The West Yorkshire Federation of Women's Institutes**

## **Notes to the accounts**

### **for the year ended 31 December 2020**

#### **1 Accounting policies**

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

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

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

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Office equipment - 25% reducing balance

Fixtures and fittings - 10% reducing balance

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Fund accounting**

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**The West Yorkshire Federation of Women's Institutes**  
**Notes to the accounts continued**  
**for the year ended 31 December 2020**

<b>2 Fundraising activities</b>	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Quota	723	-	723	741
Publications and fundraising	402	-	402	159
Diaries	831	-	831	1,190
Annual national raffle	128	-	128	511
AGM	-	-	-	5,152
Annual meeting	-	-	-	5,020
Shows and promotions	296	-	296	132
Other federation events	2,894	-	2,894	607
Arts and homecraft committee	602	-	602	2,397
Membership committee	5	-	5	1,606
Campaigns and current affairs	686	-	686	5,905
Social events and leisure committee	261	-	261	16,457
50/50 gross income	-	-	-	1,810
WYN income	4,317	-	4,317	922
Year book income	625	-	625	575
Insurance income	1,471	-	1,471	998
Office donations	950	-	950	541
Denman	-	-	-	10
WI stationery	326	-	326	672
	<u>14,517</u>	<u>-</u>	<u>14,517</u>	<u>45,405</u>

<b>3 Staff costs and numbers</b>	2020	2019
	£	£
Gross salaries	20,477	29,567
Social security costs	-	-
Pensions	323	-
	<u>20,800</u>	<u>29,567</u>

The average number employees during the year was 2, being an average of 1 full time equivalent (2019: 2, 1 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2020	2019
	£	£
Costs of the scheme to the charity for the year	323	-
Amount of any contributions outstanding at the year end	-	-

**The West Yorkshire Federation of Women's Institutes**  
**Notes to the accounts continued**  
**for the year ended 31 December 2020**

<b>4 Cost of generating funds</b>	2020	2019
	Total	Total
	funds	funds
Diaries	803	1,086
Annual national raffle	-	33
AGM	-	4,978
Annual meeting	115	2,877
Shows and promotions	296	383
Other federation events	2,173	861
Arts and homecraft committee	277	1,147
Membership committee	50	1,541
Campaigns and current affairs	85	4,553
Social events and leisure committee	111	12,326
50/50	360	866
WYN	1,347	291
Year book	-	178
Denman	-	114
WI stationery	114	694
	<u>5,731</u>	<u>31,928</u>

<b>5 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Agnes Salter travel fund	857	-	-	-	857
Amy Crowther/ Daphne Bursary	477	-	-	-	477
Denman College Yorks. Room	885	-	-	-	885
Barbara Powell Bursary	679	-	-	-	679
Charles Hickson Bursary	280	-	-	-	280
Suspended institutes	3,589	-	-	-	3,589
Leeds City Council	-	4,227	4,227	-	-
	<u>6,767</u>	<u>4,227</u>	<u>4,227</u>	<u>-</u>	<u>6,767</u>

<b>Fund name</b>	<b>Purpose of restriction</b>
Agnes Salter travel fund	To cover travel costs for members attending courses.
Amy Crowther/ Daphne Bursary	For bursaries awarded to members to cover course costs.
Denman College Yorks. Room	Funds collected for the repair and refurbishment of the Yorkshire Room.
Barbara Powell Bursary	For bursaries awarded to members to attend Federation events or activities.
Charles Hickson Bursary	For bursaries awarded to members to attend a Denman course.
Suspended institutes	Funds held in relation to suspended institutes.
Leeds City Council	Covid relief funding towards property costs.

**The West Yorkshire Federation of Women's Institutes**  
**Notes to the accounts continued**  
**for the year ended 31 December 2020**

<b>6 Tangible assets</b>	Office equipment	Fixtures and fittings	Total
<u>Cost</u>	£	£	£
At 1 January 2020	6,806	790	7,596
Additions	-	-	-
At 31 December 2020	6,806	790	7,596
 <u>Depreciation</u>			
At 1 January 2020	5,241	643	5,884
Charge for year	392	15	407
At 31 December 2020	5,633	658	6,291
 <u>Net book value</u>			
At 31 December 2020	1,173	132	1,305
At 31 December 2019	1,565	147	1,712

<b>7 Investments</b>	2020	2019
	£	£
Carrying (market) value at beginning of year	43,535	40,000
Add: additions to investments at cost	-	-
Less: disposals at carrying value	-	-
Add / (deduct): net gain / (loss) on revaluation	1,350	3,535
Carrying (market) value at end of year	44,885	43,535

**Breakdown of investments agreeing with SOFA and Balance sheet**

Analysis of investments	Market value at year end	Income in the year
	£	£
Investments listed on a recognised stock exchange, funds or trusts	44,885	-
Total	44,885	-

<b>8 Debtors and prepayments</b>	2020	2019
	£	£
Debtors	-	-
Prepayments	150	111
	150	111

<b>9 Cash at bank and in hand</b>	2020	2019
	£	£
Cash at bank	32,396	37,826
Cash in hand	25	121
	32,421	37,947

**The West Yorkshire Federation of Women's Institutes**  
**Notes to the accounts continued**  
**for the year ended 31 December 2020**

<b>10 Creditors and accruals</b>	2020	2019
	£	£
New institute held funds	-	3,589
Creditors	263	-
Accruals	1,080	1,080
Other fees received in advance	10,472	15,855
	<u>11,815</u>	<u>20,524</u>

**11 Related party transactions**

**Trustee expenses**

During the year 4 trustees were paid a total of £1,181 in respect of travel (previous year: 7 trustees and £1,544).

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

There were no other related party transactions during this year or the previous year.

**12 Operating leases**

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2020	2019
	£	£
Within one year	5,260	5,275
In the second to fifth years inclusive	3,934	9,195
Over five years from the balance sheet date	-	-
	<u>9,194</u>	<u>14,470</u>

**13 Corrections**

**The West Yorkshire Federation of Women's Institutes**  
**Statement of Financial Activities including comparatives for all funds**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2020**

	2020	2019	2020	2019	2020	2019
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Fundraising activities	14,517	45,405	-	-	14,517	45,405
Membership fees	31,483	31,517	-	-	31,483	31,517
Bursaries income	-	-	-	522	-	522
Grants	-	-	4,227	-	4,227	-
Other income	-	587	-	-	-	587
Bank interest	118	297	-	-	118	297
<b>Total income</b>	<b>46,118</b>	<b>77,806</b>	<b>4,227</b>	<b>522</b>	<b>50,345</b>	<b>78,328</b>
<b>Expenditure</b>						
Salaries, NI and pensions	20,800	29,567	-	-	20,800	29,567
Cost of generating funds	5,731	31,928	-	-	5,731	31,928
Bursaries expenditure	-	-	-	675	-	675
Training and workshops	-	445	-	-	-	445
Rent, rates and water	2,840	7,112	4,227	-	7,067	7,112
Heat and light	2,756	1,643	-	-	2,756	1,643
Insurance	2,262	1,947	-	-	2,262	1,947
Postage and stationery	1,865	1,786	-	-	1,865	1,786
Photocopier	5,747	5,501	-	-	5,747	5,501
Telephone	959	827	-	-	959	827
Travel and subsistence	1,440	3,512	-	-	1,440	3,512
Repairs and renewals	879	1,757	-	-	879	1,757
Independent examination	1,080	1,080	-	-	1,080	1,080
Depreciation	407	538	-	-	407	538
Other expenditure	153	1,489	-	-	153	1,489
<b>Total expenditure</b>	<b>46,919</b>	<b>89,132</b>	<b>4,227</b>	<b>675</b>	<b>51,146</b>	<b>89,807</b>
Net gains/(losses) on investments	1,350	3,535	-	-	1,350	3,535
<b>Net income / (expenditure)</b>	<b>549</b>	<b>(7,791)</b>	<b>-</b>	<b>(153)</b>	<b>549</b>	<b>(7,944)</b>
Correction re. Institute funds held	3,589	-	-	-	3,589	-
<b>Net movement in funds</b>	<b>4,138</b>	<b>(7,791)</b>	<b>-</b>	<b>(153)</b>	<b>4,138</b>	<b>(7,944)</b>
<b>Fund balances brought forward</b>	<b>57,567</b>	<b>65,358</b>	<b>6,767</b>	<b>6,920</b>	<b>64,334</b>	<b>72,278</b>
<b>Fund balances carried forward</b>	<b>61,705</b>	<b>57,567</b>	<b>6,767</b>	<b>6,767</b>	<b>68,472</b>	<b>64,334</b>