

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

Charity number 1017012

A company limited by guarantee number 02737120

## **Annual Report and Financial Statements for the year ended 31 December 2021**



West Yorkshire Community Accounting Service

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

## **Annual Report and Financial Statements for the year ended 31 December 2021**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 11
Examiner's report	12
Statement of financial activities	13
Balance sheet	14
Notes to the accounts	15 to 20

**Prepared by West Yorkshire Community Accountancy Service CIO**

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

## **Trustees' report for the year ended 31 December 2021**

### **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	
Sandra Dennis	Treasurer	Appointed 18 May 2021
Heather Ross	Senior Vice Chairman and Assistant Treasurer	
Tracey Lewis	Secretary	Appointed 18 May 2021
Marion Lawes		
Valerie Pearson		
Helena Harrington		
Helen Cox		
Christine Tall		Appointed 18 May 2021
Susan Stothers	Treasurer	Resigned 18 May 2021
Susan Plant		Resigned 18 May 2021
<b>Charity number</b>	1017012	Registered in England and Wales
<b>Company number</b>	02737120	Registered in England and Wales

### **Registered and principal address**

Rodley Business Centre  
164- 166 Town Street  
Rodley  
Leeds LS13 1HP

### **Bankers**

Virgin Money  
Waver Green  
Pudsey  
LS28 7BG

### **Investment Managers**

CCLA Investment Management Ltd  
COIF Charity Funds  
St Alphage House  
2 Fore Street  
London EC27 5AQ

St. James's Place Wealth Management  
St. James's Place House  
1 Tetbury Road  
Cirencester  
Gloucestershire GL7 1FP

### **Independent examiner**

Claire Welling

### **West Yorkshire Community Accountancy Service CIO**

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 amended by special resolution dated 12 April 2021. 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.

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

## **Trustees' report (continued) for the year ended 31 December 2021**

### **Objectives and activities**

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

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

#### **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 2021 - Rosemary Pearson**

I am honoured to present my third Annual Report as West Yorkshire Federation Chairman

The first half of 2021 has turned out to be every bit as challenging as 2020 due to the Coronavirus restrictions. This has impacted on our Membership. Unfortunately, five of our local WIs have suspended. However overall, the number of members in West Yorkshire has increased since this time last year. As of November 2021, this stands at 2,898 and continues to grow steadily. I must thank my fellow WI Advisers Helena Harrington and Tracey Lewis for their hard work supporting WIs through this difficult time. WI Committee members have also worked incredibly hard over this period to keep in touch with their members and keep them engaged with the WI. This has been truly inspirational. During the first part of the year WIs held virtual meetings and met up in parks and gardens. Due to the generous donations by members to my CHAIRMAN'S CHALLENGE, the Federation Sub Committees were able to offer virtual events either totally FREE or highly subsidised. This new virtual tool will continue to be used along with holding events in person going forward. 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 distanced visits and using a 'Buddy Scheme' where members can share a screen and become more similar with the technology.

From August 2020, the Coronavirus restrictions eased, and members began meeting up again in person. This has meant putting measures in place to ensure members feel safe and confident. I have been heartened that our members have kept faith with the WI and returned with such enthusiasm.

The success of the WI depends on all three parts of the organisation, the local WIs, the Federations 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 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 going from strength to strength, allowing members access to information at their fingertips at any time. This is encouraging members to try Federation events, thus gaining more value for money from their subscription and having pride in the fact that they belong to such a great organisation.

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

## **Trustees' report (continued) for the year ended 31 December 2021**

### **Achievements and performance (continued)**

#### **Chairman Annual Report 2021 - Rosemary Pearson (continued)**

Our WIs and members continue to have a presence across all social media channels. 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 and workshops. Our Federation Web Editor has kept our NFWI Webpages up to date including meeting dates, change in WI Officers and Sub Committee members, thus ensuring our activities are promoted to other Federations, WIs and members across the country.

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 breath of talent there is among our WI Members.

As a Federation we continue to promote the MY WI webpages to our members. It is a member only website that is a 'ONE STOP SHOP' for all information required about running your WI, and the latest Government guidelines regarding the Coronavirus restrictions. 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 well worth a visit.

The WI was formed to improve the education 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 were cancelled at the beginning of the year, I am pleased to report that some face-to-face events took place in the second half of the year. The 'Denman at Home' online courses have also proved popular with members. This new facility has allowed members to enjoy the Denman experience from the comfort of their own home. Going forward it is planned to deliver the Denman experience regionally.

My fellow members of the Federation Board of Trustees: - Sandra Dennis, Heather Ross, Helen Cox, Helena Harrington, Tracy Lewis, Christine Tall, Marion Lawes and Val Pearson have attended our Board meetings both virtually and laterally. They have been a very welcome support to me over the past 12 months. Sue Stothers the Honorary Federation Treasurer retired in April 2021. Our thanks go to her for her valued service to the Federation and we wish her a happy retirement.

The number of CLIMATE AMBASSADORS working in the West Yorkshire Federation continues to grow and they remain very active in their local community bringing awareness of climate change issues. They also campaigned at the COP26 Conference held in October 2021. Two Ambassadors Jean Tallis and Christine Tall have given virtual talks on Climate Change subjects to many WIs throughout the country.

The NFWI held their Annual General Meeting as a Hybrid meeting in June of this year. This allowed delegates from all 69 Federations across the country to attend safely, take part in the voting process and enjoy keynote speakers. It is planned that the next meeting will be held in Liverpool in June 2022. This meeting will also be held as a Hybrid meeting, although it is hoped many more delegates will be able to attend in person.

Walking Netball Teams began meeting again in the second half of the year and happily interest is increasing.

At the end of October 2021 Sandra Dennis and I attended a Hybrid meeting of the NFWI Autumn Council. This was held in two sessions this year. The first concentrated on finance and the second on the plans for the organisation in the future. We looked particularly at recruiting new younger members, and succession planning. We also had the opportunity to listen to interesting speakers.

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

## **Trustees' report (continued) for the year ended 31 December 2021**

### **Achievements and performance (continued)**

#### **Chairman Annual Report 2021 - Rosemary Pearson (continued)**

West Yorkshire Federation continues to promote the WI when ever possible. Unfortunately, many public events were cancelled this year. The Federation competition 'Aspects of Yorkshire' entries will be judged at the Federation Annual Meeting to be held in Ilkley on April 19th, 2022. At the beginning of 'Lock down' due to the Coronavirus Crisis I launched the FEDERATION MEMORY QUILT. I invited members to produce a square to contribute to the quilt which illustrated their memories of this difficult period. I am delighted to report that 40 squares have been produced and they are fantastic. These will now be made up by a group of volunteers and will be displayed at the Federation Annual Meeting.

On behalf on 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 the past year, ensuring that we keep in touch with the WIs and their members, and that important information issued by NFWI on the governance of the organisation is circulated. They will continue to work mainly from home, manning the Federation office as appropriate. 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, your emails and phone calls have been heartening and as the restrictions eased, I have been able to visit you in person which makes such a difference. Many WIs have reached special milestones this year. My congratulations go to you all. I look forward to welcoming you to Federation Events in the coming year and maybe even as a member of the FEDERATION TEAM.

#### **Honorary Treasurer's Report – Sandra Dennis**

It was with some fear and trepidation that I took over as Honorary Federation Treasurer in May 2021 because there was no one else on the board in a position to take over. I must start by paying tribute to Federation Secretary, Liz Walley and Finance Secretary, Alice Poon, I couldn't carry out the role without them.

The financial position would have been much worse if Liz hadn't secured £18k in grants. Thanks too, to the WIs who responded to the Chairman's appeal, this raised £647.03 and has meant that we have been able to offer some free Zoom events and subsidise others. Thanks too, to WIs who paid the quota this raised £570.

We are still running most of our events online and all the West Yorkshire WI Subgroups continue to have the majority of their meetings on Zoom, thus cutting down on expenses claims. As we approach the end of the year, we have started some face to face get togethers with Bee Crafty meeting on the fourth Friday of the month and we have been able to organise our annual Christmas lunch for 108. These will generate some income. A lot more face to face meetings and activities will be coming up in 2022 Covid permitting!

Our Current Affairs and Campaigns Committee have used Zoom and have sourced some speakers of a very high calibre unfortunately these haven't been well supported by members and some have made a loss and the difference made up from the Chairman's Appeal.

Unfortunately, some WIs have had to suspend as a result of the pandemic and our institutes stands at 76. But the remaining WIs are recruiting members and we have almost 2,800 members.

We continue to hold four accounts with COIF (Charitable Organisations Investment Fund) for a general fund, the 50/50 scheme, restricted fund and the reserve account. We have earned a very small amount of interest. We also have a 5-year investment of £40,000 with St. James's Place Wealth Management and with interest added, at the end of December of year 3 this account stands at £48,851 having started the year at £44,885 a growth of £3,966 (8.8%).

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

## **Trustees' report (continued) for the year ended 31 December 2021**

### **Achievements and performance (continued)**

#### **Honorary Treasurer's Report (continued) – Sandra Dennis**

Our accounting system QuickBooks is working well and WYCAS (West Yorkshire Community Accounting Service) our accountants, have been helpful with training Alice and myself. WYCAS will be independently examining the 2021 accounts in March 2022.

We now use online banking to both receive and make payments. This is saving on the use of cheques, envelopes and more importantly stamps! As Sue Stothers asked last year, please could Institutes who pay by BACS put a reference and/or email the office to give information about the payment so that we know where to allocate it. Any paperwork can follow later.

Both members of staff have continued to work at home for a percentage of the week and this helps us save on heating and lighting but overheads such as rent, council tax, gas, electric and salaries still have to be paid.

We are continuing to save on expenditure where we can.

Thanks again to Liz and Alice who work so hard to support me and do all the day to day financial work, I am definitely an 'honorary' treasurer. Thanks too, to my fellow Board members especially Heather Ross, vice treasurer and Rosemary Pearson, Chairman, who hold my hand when I'm faced with something new and scary!!

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

## **Trustees' report (continued) for the year ended 31 December 2021**

### **Achievements and performance (continued)**

#### **Membership support & FIFE sub committee Chairman report – Rosemary Pearson**

2021 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 however I am pleased to report that since the easing of Government restrictions due to the Coronavirus Members have returned to the WI and new membership grows steadily. We have not formed any new institutes during this time and unfortunately 5 WIs have suspended. All through 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.

All three WI Advisers have agreed to be put forward for re-appointment by the NFWI in 2021. Helena Harrington completed her WI Adviser Refresher Training in November 2021.

The lack of members coming forward to take on the role as a WI Adviser is a concern as it is highly likely that two of the current WI Advisers may step down from the role in the near future.

The Membership Support Sub Committee arranged virtual support meetings for WI Officers, along with 'Coffee and Chat' informally virtual gatherings. In November 2021 our first event in person was held for WI representatives which was very well received.

The Federation Independent Financial Examiner (FIFE) the administration of this service continues to work well. The Federation currently has 5 FIFEs. The annual refresher course due to take place in September 2021 was cancelled as the online programme is under review. This has now been replaced by a new course that will be delivered in person by NFWI. 4 FIFEs have been reappointed by the Federation Board of Trustees in October 2021 for a further year. However, Barbara Hutchinson is retiring in June 2022. Edith Cheesbrough and Margaret Pullen retired in December 2021. Our thanks go to both these ladies for their hard work and wish them well. Throughout the year, although some WI postponed their Annual Meetings, their end of year accounts were still required to be completed and examined. The 4 FIFEs worked hard to complete these examinations and advise their assigned WIs. Due to the lack of FIFEs working within the Federation, WI s wishing to use this service had to be allocated to each FIFE on a 'first come first served' basis. In order for the Federation to offer this service in the future more FIFEs will have to be recruited.

Sue Plant our Federation Archivist has endeavoured to encourage local WIs to record their activities throughout this 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.

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 moving forward.

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 Membership Support Sub Committee continues to keep members updated on membership matters via the Federation Newsletter the WYN.

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 e.g., evenings, daytime and Saturdays both virtually and in person 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 and to the WI membership.

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

## **Trustees' report (continued) for the year ended 31 December 2021**

### **Achievements and performance (continued)**

#### **Archive report – Sue Plant**

In this modern world we are often bombarded with information, both electronically and by the written word. Today WI members can access MyWI on the internet and receive paper copies of WI Life magazine through the post. Prior to this it was "Home and Country, the WI journal". The first issue was published in March 1919 and cost 2d. It was designed to share and spread knowledge, experiences, and ideas to the members. (The Chairman at that time was Lady Denman). It is a fascinating read. There are queries on preservation, a short story, articles about various exhibitions and competitions, helpful household hints, County Federation news and various advertisements including one for "Trousseau for the kitchen"! There is also an article by Mrs Alfred Watt, who had been invited to give a talk at Sandringham Women's Institute in front of HM Queen Mary. Madge Watt was a Canadian widow who moved to England with her two sons in 1913, and at the outbreak of World War 1 she realized what a benefit a rural women's organization could be to the United Kingdom. She interested the Department of Agriculture in London, and the first WI was established in Llanfair PG in Wales in 1915. As a super organiser she helped to set up the first 100 institutes across the country and she developed the first WI school, in Sussex in 1918. She travelled the world spreading the word about the WI. She believed strongly in the power of women working together for worthwhile goals.

Our own "West Yorkshire News" (WYN) was first published in May 1983 after God's Own County had been split into five Federations. The then West Yorkshire Chairman, Mrs Eileen Meadmore, hoped it would "become a really effective means of communication between us all. "WYN is now available as a paper copy and as an e-version.

2021 continued to be difficult with Covid lockdowns and restrictions meaning isolation for many and life-changing for all. As the year progressed and restrictions began to ease, more and more WIs felt able to meet face to face after being limited to phone calls and Zoom meetings for so long.

Sadly, some WIs did not survive the challenges and difficulties and have suspended. Their records have been sent to Federation Office where they will be held until either they re-form or are officially closed after three years. At this time the records will be sent to Wakefield Archive Service where they will be safely stored and will be available to anyone who wishes to do research.

#### **Social Events & Leisure report - Helena Harrington**

Unfortunately, due to Covid and Government restrictions the Social Events & Leisure had to put on hold all the events planned for 2021. The decision not to hold any events was taken with the safety of members in mind. We were conscious that it may have been possible to hold an outdoor event but with so many WIs themselves, not able to re-open the Committee decided to concentrate on organising a programme for 2022 that would be safe and above all interesting and entertaining.

However, with the lifting of restrictions and the increase of booster vaccines being available we have been able to close the year on a bright note. Many members have enjoyed the 2021 Christmas Lunch in early December.

The Social Events & Leisure Committee have not been idle, regular meetings have been held, all except one on Zoom, where the planning for 2022 and into the future took place.

We are all looking forward to being able to enjoy the freedom of meeting friends and making new ones as well as enjoying what we hope is an interesting and varied programme over the coming months.

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

## **Trustees' report (continued) for the year ended 31 December 2021**

### **Achievements and performance (continued)**

#### **Campaigns & Current Affairs report – Helen Cox**

Despite not being able to meet in person, due to Covid, the subcommittee met regularly by Zoom to plan a programme of zoom meetings. Thank you to the Board of Trustees for subsidising the meetings from the money raised in the Chairman's Challenge. An advantage of zoom is that we were able to invite speakers from further afield that we couldn't have invited to a face-to-face meeting. The numbers attending the zoom meetings fluctuated.

The year started with an informative and amusing zoom talk by Peta Allingham titled 'A Woman's Experience on Scientific Expeditions.' In February to link in with 'Show the Love' David Tompkins gave an interesting presentation on how we can help nature cope with climate change.

Stop Modern Slavery is a current WI campaign, and in March we had a well-presented, thought-provoking talk from Fiona Gaffney, a Detective Chief Inspector, with the West Yorkshire Police Modern Slavery Team. Her fee was donated to a local charity that supports victims of modern slavery.

The resolution meeting was held in April by zoom. Richard Hutson, a consultant gynaecological oncologist, gave an informative talk about Ovarian Cancer. Richard features in the NFWI campaign pack along with two West Yorkshire Federation members. Thanks goes to them for being willing to share their experiences.

Chris Duffin gave a talk titled 'Jail Tales – Memoirs of a 'lady' prison governor' in May. Chris' life as a prison governor was never dull.

'A Buzz in the Garden – Gardening for Bees' presented by Richard Rickett was held in June. This was a well-attended, informative and enjoyable talk. Then in July we had 'Food for Thought' with Sian Fox, a very good speaker who talked about her career as a Home Economist.

Unfortunately, the zoom in September 'How to Engage with your Local MP' had to be cancelled due to low numbers.

'Too Hot to Handle? What you need to know about the Menopause' was the title of the zoom in October given by Dr Clare Spencer, a menopause specialist. We received very positive feedback from this well attended event.

In November we should have had a talk 'How Climate Change is Affecting the National Trust and what they are doing about it.' The speaker Keith Jones had to cancel due to a serious illness. This talk is postponed until 2022.

Also, in November we held two Resolutions zoom meetings. Thanks to the subcommittee members who presented the resolutions and to the members who contributed to the discussions.

My thanks go to the committee for their hard work in successfully providing a varied programme of events this year.

Plans are in place for zoom meetings and face to face events in 2022, which will be advertised in WYN.

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

## **Trustees' report (continued) for the year ended 31 December 2021**

### **Achievements and performance (continued)**

#### **50/50 Club report co-ordinator - Marion Lawes**

The 2020 Club Scheme had 88 members, therefore the income from the sale of membership slips was £880. Half of this sum (£440) was given in prize money throughout the year, the other half helped toward the West Yorkshire Federation funds.

For 10 months, prizes of £10 were awarded to (2) scheme members.

At our Annual Meeting in May, via ZOOM, there were 5 draws. 1 x £50, 1 x £30, 1 x £20 & 2 x £10

At our Christmas Meeting in December there were 5 draws. 1 x £50, 1 x £30, 1 x £20 & 2 x £10

The remaining £5 will be drawn in January as an extra bonus.

Thank you to all who participated in this scheme.

#### **Arts & Home Crafts report - Heather Ross**

This report will be short owing to covid-19.

Unfortunately, we have not been able to hold any face-to-face events due to the lockdown restrictions in 2021.

We have been fortunate to hold some craft workshops via Zoom, including making bags, decoupage, chocolate demonstrations.

We were fortunate to resume Bee Crafty for 2 sessions at the end of the year.

Thank you to the WIs that have sent in a square for our Covid-19 Memory Quilt. They are fantastic, and we look forward to you all seeing this at our Annual Meeting in Ilkley 2022.

We are looking forward to resuming workshops in 2022.

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

2021 has seen another great year for WYN content and my thanks go to our WIs that have contributed and shown us how wonderful being a member of the WI is and the support given to our local communities.

I would like to thank Christine Tall and all the Climate Ambassadors for their hard work and the great content of the articles we have had this year, this has truly highlighted some serious issues and given us great insight into how we can help fight Climate Change.

### **Financial review**

The net income for the year was £19,557, including net income of £17,272 on unrestricted funds and net income of £2,285 on restricted funds, after transfers.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £78,411.  
The charity does not have a formal reserves policy.

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

## **Trustees' report (continued) for the year ended 31 December 2021**

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

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

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 11/4/2022

Sandra Dennis (Trustee)

# **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 2021, which are set out on pages 13 to 20.

### **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.

Claire Welling

11/4/2022

### **West Yorkshire Community Accountancy Service CIO**

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 2021**

	Notes	2021 Unrestricted funds	2021 Restricted funds	2021 Total funds	2020 Total funds restated
		£	£	£	£
<b>Income from:</b>					
Fundraising activities	(2)	12,509	-	12,509	14,517
Membership fees		28,821	-	28,821	31,483
Grants		20,368	-	20,368	4,227
Suspended institutes		-	3,692	3,692	-
Bank interest		5	-	5	118
<b>Total income</b>		<b>61,703</b>	<b>3,692</b>	<b>65,395</b>	<b>50,345</b>
<b>Expenditure on:</b>					
Salaries, NI and pensions	(3)	24,107	-	24,107	20,800
Cost of generating funds	(4)	5,266	-	5,266	5,731
Rent, rates and water		6,052	-	6,052	7,067
Heat and light		2,309	-	2,309	2,756
Insurance		2,447	-	2,447	2,262
Postage and stationery		2,614	-	2,614	1,865
Photocopier		3,310	-	3,310	5,747
Telephone and computer		179	-	179	959
Travel and subsistence		867	-	867	1,440
Repairs and renewals		629	-	629	879
Independent examination		1,180	-	1,180	1,080
Depreciation		739	-	739	407
Other expenditure		105	-	105	153
<b>Total expenditure</b>		<b>49,804</b>	<b>-</b>	<b>49,804</b>	<b>51,146</b>
Net gains/(losses) on investments		3,966	-	3,966	1,350
<b>Net income / (expenditure)</b>		<b>15,865</b>	<b>3,692</b>	<b>19,557</b>	<b>549</b>
<b>Transfers between funds</b>		<b>1,407</b>	<b>(1,407)</b>	<b>-</b>	<b>-</b>
Correction re. Institute funds held		-	-	-	3,589
<b>Net movement in funds</b>		<b>17,272</b>	<b>2,285</b>	<b>19,557</b>	<b>4,138</b>
<b>Fund balances brought forward</b>		<b>63,705</b>	<b>6,767</b>	<b>70,472</b>	<b>66,334</b>
<b>Fund balances carried forward</b>	(5)	<b>80,977</b>	<b>9,052</b>	<b>90,029</b>	<b>70,472</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 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total restated
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(6) 2,566	-	2,566	3,305
<b>Total fixed assets</b>	<u>2,566</u>	<u>-</u>	<u>2,566</u>	<u>3,305</u>
<b>Current assets</b>				
Stock	995	-	995	1,526
Short term investments	(7) 48,851	-	48,851	44,885
Prepayments	200	-	200	150
Cash at bank and in hand	(8) 40,782	9,052	49,834	32,421
<b>Total current assets</b>	<u>90,828</u>	<u>9,052</u>	<u>99,880</u>	<u>78,982</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(9) 12,417	-	12,417	11,815
<b>Total current liabilities</b>	<u>12,417</u>	<u>-</u>	<u>12,417</u>	<u>11,815</u>
<b>Net current assets / (liabilities)</b>	<u>78,411</u>	<u>9,052</u>	<u>87,463</u>	<u>67,167</u>
<b>Net assets</b>	<u>80,977</u>	<u>9,052</u>	<u>90,029</u>	<u>70,472</u>
<b>Funds</b>				
Unrestricted funds	80,977	-	80,977	63,705
Restricted funds	-	9,052	9,052	6,767
<b>Total funds</b>	<u>80,977</u>	<u>9,052</u>	<u>90,029</u>	<u>70,472</u>

For the year ending 31 December 2021 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 11/4/2022

Sandra Dennis (Trustee)

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

## **Notes to the accounts**

### **for the year ended 31 December 2021**

#### **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.

Heritage assets of Robert Thompson Mouseman bookends and a foot stall plus a solid silver cup, valued at a total of £2,000 have been recognised in the accounts. The tangible assets in the balance sheet have increased and the fund balances brought forward on the statement of financial activities have increased by this amount.

No other 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 on a straight line basis over their expected useful economic lives as follows:

Office equipment - 25% reducing balance

Fixtures and fittings - 10% reducing balance

Heritage assets - nil

**The West Yorkshire Federation of Women's Institutes**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

**1 Accounting policies (continued)**

**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.

**Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

**2 Fundraising activities**

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Quota	570	-	570	723
Publications and fundraising	-	-	-	402
Diaries	914	-	914	831
Annual national raffle	286	-	286	128
Shows and promotions	-	-	-	296
Other federation events	892	-	892	2,894
Arts and homecraft committee	99	-	99	602
Membership committee	-	-	-	5
Campaigns and current affairs	442	-	442	686
50/50 income	880	-	880	-
Social events and leisure committee	3,056	-	3,056	261
WYN income	3,675	-	3,675	4,317
Year book income	354	-	354	625
Insurance income	1,031	-	1,031	1,471
Office donations	202	-	202	950
WI stationery	108	-	108	326
	<u>12,509</u>	<u>-</u>	<u>12,509</u>	<u>14,517</u>

**The West Yorkshire Federation of Women's Institutes**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

<b>3 Staff costs and numbers</b>	2021	2020
	£	£
Gross salaries	23,809	20,477
Social security costs	476	-
Employment allowance	(476)	-
Pensions	298	323
	<u>24,107</u>	<u>20,800</u>

The average number employees during the year was 2, being an average of 1.2 full time equivalent (2020: 1.8, 0.9 FTE).

<b>Defined contribution pension scheme</b>	2021	2020
	£	£
Costs of the scheme to the charity for the year	298	323

<b>4 Cost of generating funds</b>	2021	2020
	£	£
Diaries	817	803
Annual meeting	-	115
Shows and promotions	-	296
Other federation events	2,449	2,173
Arts and homecraft committee	110	277
Membership committee	-	50
Campaigns and current affairs	300	85
Social events and leisure committee	100	111
50/50	440	360
WYN	519	1,347
WI stationery	531	114
Total	<u>5,266</u>	<u>5,731</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	3,692	-	(1,407)	5,874
	<u>6,767</u>	<u>3,692</u>	<u>-</u>	<u>(1,407)</u>	<u>9,052</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. £1,407 was transferred from the fund in keeping with the policy to transfer funds to WYFWI after 3 years of suspension.

**The West Yorkshire Federation of Women's Institutes**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

<b>6 Tangible assets</b>	Heritage assets	Office equipment	Fixtures and fittings	Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2021	2,000	6,806	790	9,596
Additions	-	-	-	-
At 31 December 2021	<u>2,000</u>	<u>6,806</u>	<u>790</u>	<u>9,596</u>
<b>Depreciation</b>				
At 1 January 2021	-	5,633	658	6,291
Charge for year	-	726	13	739
At 31 December 2021	<u>-</u>	<u>6,359</u>	<u>671</u>	<u>7,030</u>
<b>Net book value</b>				
At 31 December 2021	<u>2,000</u>	<u>447</u>	<u>119</u>	<u>2,566</u>
At 31 December 2020	<u>2,000</u>	<u>1,173</u>	<u>132</u>	<u>3,305</u>

<b>7 Current asset investments</b>	2021	2020
	Total	Total
	£	£
Balance b/f	44,885	43,535
Additions	-	-
(Disposals)	-	-
Gain / (loss) on revaluation	3,966	1,350
Total	<u>48,851</u>	<u>44,885</u>

**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	<u>48,851</u>	-
Total	<u>48,851</u>	<u>-</u>

<b>8 Cash at bank and in hand</b>	2021	2020
	£	£
Cash at bank	49,785	32,396
Cash in hand	49	25
	<u>49,834</u>	<u>32,421</u>

<b>9 Creditors and accruals</b>	2021	2020
	£	£
Trade creditors	-	263
Accruals	7,782	1,080
Receipts in advance	4,635	10,472
	<u>12,417</u>	<u>11,815</u>

**The West Yorkshire Federation of Women's Institutes**  
**Notes to the accounts continued**  
**for the year ended 31 December 2021**

**10 Related party transactions**

**Trustee expenses**

During the year 3 trustees were paid a total of £462 in respect of travel (previous year: 4 trustees and £1,181).

**Trustee remuneration and benefits**

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

**Operating leases**

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2021	2020
	£	£
Within one year	4,128	5,260
In the second to fifth years inclusive	11,352	3,934
	<u>15,480</u>	<u>9,194</u>

**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 2021**

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income</b>						
Fundraising activities	12,509	14,517	-	-	12,509	14,517
Membership fees	28,821	31,483	-	-	28,821	31,483
Grants	20,368	-	-	4,227	20,368	4,227
Suspended institutes	-	-	3,692	-	3,692	-
Bank interest	5	118	-	-	5	118
<b>Total income</b>	<b>61,703</b>	<b>46,118</b>	<b>3,692</b>	<b>4,227</b>	<b>65,395</b>	<b>50,345</b>
<b>Expenditure</b>						
Salaries, NI and pensions	24,107	20,800	-	-	24,107	20,800
Cost of generating funds	5,266	5,731	-	-	5,266	5,731
Rent, rates and water	6,052	2,840	-	4,227	6,052	7,067
Heat and light	2,309	2,756	-	-	2,309	2,756
Insurance	2,447	2,262	-	-	2,447	2,262
Postage and stationery	2,614	1,865	-	-	2,614	1,865
Photocopier	3,310	5,747	-	-	3,310	5,747
Telephone and computer	179	959	-	-	179	959
Travel and subsistence	867	1,440	-	-	867	1,440
Repairs and renewals	629	879	-	-	629	879
Independent examination	1,180	1,080	-	-	1,180	1,080
Depreciation	739	407	-	-	739	407
Other expenditure	105	153	-	-	105	153
<b>Total expenditure</b>	<b>49,804</b>	<b>46,919</b>	<b>-</b>	<b>4,227</b>	<b>49,804</b>	<b>51,146</b>
Net gains/(losses) on investments	3,966	1,350	-	-	3,966	1,350
<b>Net income / (expenditure)</b>	<b>15,865</b>	<b>549</b>	<b>3,692</b>	<b>-</b>	<b>19,557</b>	<b>549</b>
Correction re. Institute funds held	-	3,589	-	-	-	3,589
<b>Net movement in funds</b>	<b>17,272</b>	<b>4,138</b>	<b>2,285</b>	<b>-</b>	<b>19,557</b>	<b>4,138</b>
<b>Fund balances brought forward</b>	<b>63,705</b>	<b>59,567</b>	<b>6,767</b>	<b>6,767</b>	<b>70,472</b>	<b>66,334</b>
<b>Fund balances carried forward</b>	<b>80,977</b>	<b>63,705</b>	<b>9,052</b>	<b>6,767</b>	<b>90,029</b>	<b>70,472</b>