



WEST YORKSHIRE FEDERATION OF WOMEN'S INSTITUTES  
Rodley Business Centre, 164/166 Town Street, Rodley, Leeds LS13 1HP

Charity No. 1017012  
Incorporated in England and Wales as a Company Limited by Guarantee No. 2737120

**BOARD OF TRUSTEES - (ex-officio on all Sub- Committees)**

**Officers**

Company Secretary and Interim Chairman Tracey Lewis Appointed May 2021	Interim Chairman of the Membership Support Team, member of the Social Events and Crafts Team, Health & Safety Team, & WI Adviser
Honorary Treasurer– Sandra Dennis Appointed May 2021	Social Events and Crafts Team, Membership Support Team & WI Adviser
Vice Chairman – Helen Cox	Chairman of Public Affairs Team, Resolutions Co-ordinator & Health & Safety Officer

**Board Members**

Helena Harrington	Joint Chairman of the Social Events and Crafts Team, WI Adviser, 50/50 scheme and FIFE
Heather Ross	Joint Chairman of the Social Events and Crafts Team
Christine Tall	Climate Change Lead for West Yorkshire & Public Affairs Team
Keeley Hawkins Appointed April 2023	Social Events and Crafts Team

**Resignations from the Board**

Marion Lawes – resigned April 2023  
Rosemary Pearson – resigned November 2023

**Non-Board Sub-Committee Chairmen**

None

**Office Staff**

Federation Secretary	Elizabeth Walley
Finance and Admin Secretary	Alice Poon

# 2023 ANNUAL REPORT

## **CHAIRMANS ANNUAL REPORT – ROSEMARY PEARSON**

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

2023 was a year of celebration, as West Yorkshire Federation celebrated its 40<sup>th</sup> Anniversary. Four Afternoon teas were held in different parts of the Federation, which were a resounding success. A Dabble Day was held in the September, at which over 40 participants took part learning a new skill facilitated by talented members of our local WIs. However, the National financial crisis continued to have an effect. The number of members in West Yorkshire is down, following the trend Nationally throughout the organisation.

Our membership currently stands at 2949. Unfortunately, some of our WIs suspended, but I am delighted to welcome Oakwood WI and our first virtual WI the Sassy Lassies to the West Yorkshire family. I must thank my fellow WI Advisers Sandra Dennis, Helena Harrington and Tracey Lewis for their hard work supporting WI s during the past year.

WI Committee members have also worked incredibly hard over the past 12 months to keep in touch with their members and keep them engaged with the WI. This has been truly inspirational.

Local WIs continue to offer interesting programmes of speakers and activities for members to enjoy at their monthly meetings. Many have subgroups such as craft, book clubs, walking groups, lunch clubs, and gardening groups to name but a few. Meetings are held both face to face and on occasion virtually to enable as many members as possible to stay engaged with the organisation.

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 Federations and NFWI. The WYN must look professional and as with everything we value your input and feedback. We use the WYN to promote Federation events and keep members informed. The 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. My thanks go to all WIs that send news, photos and articles. Every effort is made to include as many as possible, however due to the lack of space not every item can be included in the current month but is delayed until the next issue.

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.

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 Webpage up to date including meeting dates, change in WI Officers and Subgroup Team 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 breadth of talent there is amongst 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 governance of the organisation. 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 Subgroup Teams work hard planning events and workshops where members can 'HAVE A GO' at a new skill in a safe and friendly environment.

Unfortunately, some of our events were cancelled, due to lack of support. Those events and workshops that did go ahead were well received. In the latter half of the year the Federation Subgroup Teams following requests from members, have arranged events and workshops around the Federation, which has proved successful.

The 'Denman at Home' online courses have also proved popular with members. This facility has allowed members to enjoy the Denman experience from the comfort of their own home.

Going forwards, it is planned to deliver the Denman experience regionally, plus the new 'LEARNING HUB' has been launched by NFWI.

My fellow members of the Federation Board of Trustees: - Sandra Dennis, Heather Ross, Helen Cox, Helena Harrington, Tracey Lewis, Christine Tall, and Keeley Hawkins have attended our Trustee Team meetings both virtually and in person. Meeting days, times and venues are flexible to accommodate all Trustees and in the hope that this will encourage more members to consider joining the Federation Team. They have been a great support to me over the past 12 months. Marion Laws a long-standing Trustee retired in April 2023. 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 remain very active in their local community bringing awareness of climate change issues.

The NFWI held their Annual General Meeting in Cardiff in May 2023 This was a Hybrid meeting. This allowed delegates from 69 Federations across the country to attend in person, but also giving delegates and observers the opportunity to attend virtually if they preferred. West Yorkshire Federation joined the meeting virtually hosting 50 members at local hotel. Attendees could watch the meeting in the company of others. This was the first time we had attempted this and although we had a few technical issues to overcome, it was a very enjoyable event.

It is planned that the next meeting will be held in London at the Royal Albert Hall in June 2024

This meeting will also be held as a Hybrid meeting, although it is felt that a larger number will wish to attend this popular venue in person. Going forwards the opportunity to attend the NFWI Annual Meeting in person will only be facilitated every four years.

Walking Netball Teams continue to meet and happily interest is increasing. There are now 4 Walking Netball groups.

At the end of October 2023 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 on recruitment and how to maintain the growth of the organisation during these challenging times.

West Yorkshire Federation continues to promote the WI whenever possible. For example, attending the Spring into Wool event, the production of The Calendar Girls at The Grand Theatre in Leeds and joining other WI members during Leeds Pride Week. Many local WIs have attended community events.

The Federation competition 'Moody Blues at 40' was judged at the Federation Annual Meeting and the competition for 2024 'Over the Rainbow' was launched. Entries will be judged at the Annual Meeting in 2025.

As part of the Federation's 40<sup>th</sup> Anniversary celebration members were invited to send in their favourite recipes which were compiled into a recipe book, this was distributed to all WIs. Many thanks to all those WIs that made generous donations to the recipe book. Special thanks to Liz Walley our Federation Secretary for producing such a professional book.

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 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 continue to combine working from home and 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, emails and phone calls. I have enjoyed visiting many WIs over the past year and received a warm friendly welcome from members.

Many WIs have reached special milestones this year. My congratulations go to you all.

I look forward to joining you at Federation Events in the coming year and you may consider becoming a member of the FEDERATION TEAM.

THANK YOU

Rosemary Pearson (West Yorkshire Federation Chairman)

## **HONORARY TREASURERS REPORT – SANDRA DENNIS**

As I do every year 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. Without them the role of honorary treasurer would be a full-time job and not one I would be prepared or willing to do.

Thanks to your support of WYFWI events, your generous fundraising on our behalf and your donations we have made it to the end of the year without touching our paltry savings!! This makes my heart sing! However, it is very unlikely we will get through to the new WI year without touching them. January to the end of March is a very dry period income wise.

We have established two new WIs this year. The Oakwood WI in Leeds which already has 60 members and has had to impose a waiting list and a Virtual WI – The Sassy Lassies WI. Brand new WIs keep all their subs for their first WI year but as from April 2024 the Federation will benefit from our share of the subs. Growing your WI is the best way you can support us. More members = more income for us all. If you know of an area that could support a new WI please get in touch via the office email. westyorksfed@gmail.com

Thank you to everyone who has registered with Easyfundraising.com. This year we have received £289.23 every little helps! If you do any shopping online please register and choose West Yorkshire Federation as your charity. We get donations at no extra cost to you.

Selling our craft stuff on eBay hasn't been successful so if you are having an event where we could have a stand please get in touch.

We are still holding Team meetings on Zoom, thus cutting down on expenses claims. Only three Board meetings are held face to face. Both our Public Affairs Team and the Crafts, Social and Leisure Team have organised a range of events and workshops this year and these have generated some income. The four afternoon teas and the craft dabble day were extremely successful. A huge thank you goes to our members who have run workshops for free, and to you the members and your friends who have attended the events, you are absolute stars. Having events around the county and at the weekend have proved popular. Please support our Zoom talks, you don't have to leave home and far more interactive than sitting in front of your tv and you can still knit or crochet while you watch and listen.

We continue to hold four accounts with COIF (Charitable Organisations Investment Fund) for a general fund that supports the bank account. A second account that holds money that we cannot touch as it is for event deposits. The third COIF account is for money we are holding for bursaries so has a specific purpose. The fourth holds money from WI's that have suspended. We have to hold this money for three years. If the WI reforms within those three years the money returns to them. We have money in an investment account with St. James Place. Unfortunately, that investment hasn't done so well this year but we still have the lump sum we initially invested 5 years ago. This money is for if we needed to pay redundancies, had to move to new premises and needed a bond and for other such emergencies.

Our accounting system QuickBooks is working well, Alice and I are learning all the time. WYCAS (West Yorkshire Community Accounting Service) our accountants, continue to support us. WYCAS will be auditing the 2023 accounts in January 2024.

We use online banking to both receive and make payments. This is saving on the use of cheques, envelopes and more importantly stamps! The cost of stamps now is astronomical! Please could Institutes or individuals 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. Trying to track down payments with no reference takes up quite a lot of time.

We are continuing to save on expenditure where we can. Liz works hard at looking at contracts and getting us the best deal. We have renewed the Zoom licence at a considerable discount due to the fact that we are a charity. We continue to try to be as paper free as possible, saving on photocopy costs, electricity, paper and postage. Not to mention saving trees and caring for the environment.

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 Christine Tall who is filling in grant applications for us. My sincere thanks go to our recently retired Chairman, Rosemary Pearson, she often held my hand when I had the odd panic and was a fantastic support to me. I will miss her.

But the biggest thank you, must go to you, our WI members who support our events, recruit new members and give your time for free to help us out. Without you there would be no point to the Federation being here!

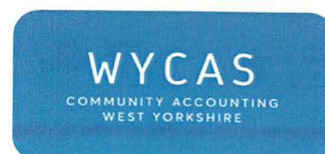
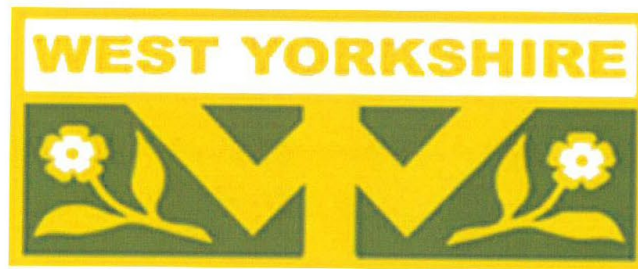
Remember the Federation is yours, the members, it's not the Board's or the subgroups, it's yours. It's part of your WI membership and can enhance your WI experience. We are one big team. I've made so many good friends by being involved with the West Yorkshire Federation.

**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 2023**



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

## **Annual Report and Financial Statements for the year ended 31 December 2023**

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Prepared by West Yorkshire Community Accountancy Service CIO

## **The West Yorkshire Federation of Women's Institutes Trustees' report for the year ended 31 December 2023**

### **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	Resigned 7 November 2023
Sandra Dennis	Treasurer	
Heather Ross	Senior Vice Chairman & Assistant Treasurer	
Tracey Lewis	Secretary	
Marion Lawes		Resigned 12 April 2023
Helena Harrington		
Helen Cox		
Christine Tall		
Keeley Hawkins		Appointed on 11 April 2023
<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**

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

#### **Independent examiner**

E J Beverley FCCA

#### **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 2023**

### **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**

We have run many events to celebrate our 40th Anniversary these included:

- 4 Afternoon Teas
- A Craft Dabble Day

We have also had:

- A barge cruise with lunch
- An introduction to rag rugging
- Learning about life as a Muslim woman
- Trip to the Piece Hall and the Halifax Minster
- Defibrillator training
- Tour of Sunny Bank Mills
- A science talk at Leeds university
- We have run events to support WI officers
- An evening event for treasurers

We have attended events to spread the word about the WI and to recruit new members at:

- The Spring into Wool Show
- Calendar Girls at The Leeds Grand Theatre

#### **Financial review**

The net income for the year was £4,343, including net income of £4,286 on unrestricted funds and net income of £57 on restricted funds.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £75,452.

We do not have a formal reserves policy. However, the money we hold with St. James Place would be used for redundancies, legal fees etc if WYFWI had to close or merge with another Federation.

## **The West Yorkshire Federation of Women's Institutes Trustees' report (continued) for the year ended 31 December 2023**

### **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.

Approved by the board of trustees on 4<sup>th</sup> March 2024

Signed: S E Dennis (Trustee)

Name: Sandra Dennis

**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 2023, which are set out on pages 6 to 14.

**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: E J Beverley Name: E J Beverley FCCA

05/03/2024

**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 2023**

	Notes	2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Income from:</b>					
Fundraising activities	(2)	54,458	-	54,458	25,517
Membership fees		31,743	-	31,743	30,066
Grants		-	926	926	-
Suspended institutes		-	62	62	916
Bank interest		2,453	-	2,453	434
Profit on disposal of assets		121	-	121	-
<b>Total income</b>		<b>88,775</b>	<b>988</b>	<b>89,763</b>	<b>56,933</b>
<b>Expenditure on:</b>					
Salaries, NI and pensions	(3)	30,703	-	30,703	29,513
Cost of generating funds	(4)	33,959	-	33,959	13,759
Rent, rates and water		6,059	-	6,059	6,279
Heat and light		2,716	-	2,716	1,887
Postage and stationery		1,442	-	1,442	1,477
Photocopier		4,193	-	4,193	4,135
Telephone and computer		964	-	964	743
Travel and subsistence		451	-	451	587
Repairs and renewals		1,531	926	2,457	616
Independent examination		1,134	-	1,134	1,080
Depreciation		27	-	27	459
Other expenditure		987	-	987	16
Bank charges		-	-	-	52
Payroll cost		375	-	375	189
Suspended institute money returned		-	-	-	2,226
Training courses and workshops		432	-	432	410
Insurance		2,621	-	2,621	-
<b>Total expenditure</b>		<b>87,594</b>	<b>926</b>	<b>88,520</b>	<b>63,428</b>
Net gains/(losses) on investments		3,100	-	3,100	(5,723)
<b>Net income / (expenditure)</b>		<b>4,281</b>	<b>62</b>	<b>4,343</b>	<b>(12,218)</b>
<b>Transfers between funds</b>		<b>5</b>	<b>(5)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>4,286</b>	<b>57</b>	<b>4,343</b>	<b>(12,218)</b>
<b>Fund balances brought forward</b>		<b>72,246</b>	<b>5,565</b>	<b>77,811</b>	<b>90,029</b>
<b>Fund balances carried forward</b>	(5)	<b>76,532</b>	<b>5,622</b>	<b>82,154</b>	<b>77,811</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 2023**

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(6) 1,080	-	1,080	2,107
<b>Total fixed assets</b>	<u>1,080</u>	<u>-</u>	<u>1,080</u>	<u>2,107</u>
<b>Current assets</b>				
Stock	1,389	-	1,389	1,069
Debtors and prepayments	(7) 247	-	247	
Short term investments	(8) 46,228	-	46,228	43,128
Cash at bank and in hand	(9) 42,576	5,622	48,198	46,602
<b>Total current assets</b>	<u>90,440</u>	<u>5,622</u>	<u>96,062</u>	<u>90,799</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(10) 14,988	-	14,988	15,095
<b>Total current liabilities</b>	<u>14,988</u>	<u>-</u>	<u>14,988</u>	<u>15,095</u>
<b>Net current assets / (liabilities)</b>	<u>75,452</u>	<u>5,622</u>	<u>81,074</u>	<u>75,704</u>
<b>Net assets</b>	<u>76,532</u>	<u>5,622</u>	<u>82,154</u>	<u>77,811</u>
<b>Funds</b>				
Unrestricted funds	76,532	-	76,532	72,246
Restricted funds	-	5,622	5,622	5,565
<b>Total funds</b>	<u>76,532</u>	<u>5,622</u>	<u>82,154</u>	<u>77,811</u>

For the year ending 31 December 2023 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 are 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 4<sup>th</sup> March 2024

Signed: S. Dennis (Trustee)

Name: Sandra Dennis

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

## **Notes to the accounts**

### **for the year ended 31 December 2023**

#### **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, if 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%

Fixtures and fittings - 10% reducing balance

Heritage assets - nil

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

**The West Yorkshire Federation of Women's Institutes**  
**Notes to the accounts**  
**for the year ended 31 December 2023**

**1 Accounting policies continued**

**Investments**

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

**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.

**Stock**

Stock is valued at the lower of cost and net realisable value.

**The West Yorkshire Federation of Women's Institutes**  
**Notes to the accounts continued**  
**for the year ended 31 December 2023**

2 Fundraising activities	2023	2023	2023	2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Quota	1,041	-	1,041	590
Annual national raffle	367	-	367	441
AGM	5,029	-	5,029	528
Other federation events	1,145	-	1,145	3,883
Arts and homecraft committee	163	-	163	1,910
Campaigns and current affairs	100	-	100	308
Membership	80	-	80	570
50/50 income	1,440	-	1,440	910
Social events and leisure committee	35,901	-	35,901	10,119
WYN income	3,400	-	3,400	3,690
Year book income	214	-	214	240
Insurance income	1,440	-	1,440	1,085
Office donations	3,662	-	3,662	1,079
WI stationery	6	-	6	39
Fundraising	334	-	334	-
Sales	136	-	136	-
eBay	-	-	-	125
	<u>54,458</u>	<u>-</u>	<u>54,458</u>	<u>25,517</u>

**3 Staff costs and numbers**

	2023	2022
	£	£
Gross salaries	29,982	29,022
Social security costs	1,823	1,566
Employment allowance	(1,627)	(1,566)
Pensions	525	491
	<u>30,703</u>	<u>29,513</u>

The average number of employees during the year was 2, being an average of 1.2 full time equivalent (2022: 2, 1.2 FTE). There were no employees with emoluments above £60,000.

**Defined contribution pension scheme**

	2023	2022
	£	£
Costs of the scheme to the charity for the year	525	491

**The West Yorkshire Federation of Women's Institutes**  
**Notes to the accounts continued**  
**for the year ended 31 December 2023**

**4 Cost of generating funds**

Project or activity	2023	2022
	£	£
Annual national raffle	-	30
AGM	1,983	527
Other federation events	788	2,625
Arts and homecraft committee	-	2,665
Campaigns and current affairs	70	163
Membership	117	20
Social events and leisure committee	29,429	6,212
50/50	534	614
WYN	1,038	890
eBay	-	13
<b>Total</b>	<b>33,959</b>	<b>13,759</b>

5 Restricted funds	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	2,387	62	-	(5)	2,444
Energy Emergency Grant	-	926	926	-	-
	<b>5,565</b>	<b>988</b>	<b>926</b>	<b>(5)</b>	<b>5,622</b>

Fund name	Purpose of restriction
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. Funds are held for three years. If the WI reforms the funds are returned. If they do not reform within three years the money becomes the property of the WYFWI, the transfer relates to this amount.
Energy Emergency Grant	For LED lights and on the loft insulation.

**The West Yorkshire Federation of Women's Institutes**  
**Notes to the accounts continued**  
**for the year ended 31 December 2023**

<b>6 Tangible assets</b>	Heritage assets	Office equipment	Fixtures and fittings	Total
	£	£	£	£
<u>Cost</u>				
At 1 January 2023	2,000	6,806	790	9,596
Additions	-	-	-	-
Disposals	(1,000)	-	-	(1,000)
At 31 December 2023	<u>1,000</u>	<u>6,806</u>	<u>790</u>	<u>8,596</u>
 <u>Depreciation</u>				
At 1 January 2023	-	6,806	683	7,489
Charge for year	-	-	27	27
At 31 December 2023	<u>-</u>	<u>6,806</u>	<u>710</u>	<u>7,516</u>
 <u>Net book value</u>				
At 31 December 2023	<u>1,000</u>	<u>-</u>	<u>80</u>	<u>1,080</u>
At 31 December 2022	<u>2,000</u>	<u>-</u>	<u>107</u>	<u>2,107</u>
 <b>7 Debtors and prepayments</b>			2023	2022
			£	£
Prepayments			100	-
			<u>247</u>	<u>-</u>
 <b>8 Current asset investments</b>			2023	2022
			£	£
Listed investments			46,228	43,128
			<u>46,228</u>	<u>43,128</u>
 <b>9 Cash at bank and in hand</b>			2023	2022
			£	£
Cash at bank			48,173	46,577
Cash in hand			25	25
			<u>48,198</u>	<u>46,602</u>
 <b>10 Creditors and accruals</b>			2023	2022
			£	£
Accruals			1,134	1,080
Receipts in advance			13,854	14,015
			<u>14,988</u>	<u>15,095</u>

**The West Yorkshire Federation of Women's Institutes**  
**Notes to the accounts continued**  
**for the year ended 31 December 2023**

**11 Related party transactions**

**Trustee expenses**

During the year 3 trustees were paid a total of £375 in respect of travel (previous year: 4 trustees and £390).

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this 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:

	2023	2022
	£	£
Within one year	4,128	4,128
In the second to fifth years inclusive	3,096	7,224
Over five years from the balance sheet date	-	-
	<u>7,224</u>	<u>11,352</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 2023**

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income</b>						
Fundraising activities	54,458	25,517	-	-	54,458	25,517
Membership fees	31,743	30,066	-	-	31,743	30,066
Grants	-	-	926	-	926	-
Suspended institutes	-	-	62	916	62	916
Bank interest	2,453	434	-	-	2,453	434
Profit on disposal of assets	121	-	-	-	121	-
<b>Total income</b>	<b>88,775</b>	<b>56,017</b>	<b>988</b>	<b>916</b>	<b>89,763</b>	<b>56,933</b>
<b>Expenditure</b>						
Salaries, NI and pensions	30,703	29,513	-	-	30,703	29,513
Cost of generating funds	33,959	13,759	-	-	33,959	13,759
Rent, rates and water	6,059	6,279	-	-	6,059	6,279
Heat and light	2,716	1,887	-	-	2,716	1,887
Postage and stationery	1,442	1,477	-	-	1,442	1,477
Photocopier	4,193	4,135	-	-	4,193	4,135
Telephone and computer	964	743	-	-	964	743
Travel and subsistence	451	587	-	-	451	587
Repairs and renewals	1,531	616	926	-	2,457	616
Independent examination	1,134	1,080	-	-	1,134	1,080
Depreciation	27	459	-	-	27	459
Other expenditure	987	16	-	-	987	16
Bank charges	-	52	-	-	-	52
Payroll cost	375	189	-	-	375	189
Suspended institute money returned	-	-	-	2,226	-	2,226
Training courses and workshops	432	410	-	-	432	410
Insurance	2,621	-	-	-	2,621	-
<b>Total expenditure</b>	<b>87,594</b>	<b>61,202</b>	<b>926</b>	<b>2,226</b>	<b>88,520</b>	<b>63,428</b>
Net gains/(losses) on investments	3,100	(5,723)	-	-	3,100	(5,723)
<b>Net income / (expenditure)</b>	<b>4,281</b>	<b>(10,908)</b>	<b>62</b>	<b>(1,310)</b>	<b>4,343</b>	<b>(12,218)</b>
<b>Transfers between funds</b>	<b>5</b>	<b>2,177</b>	<b>(5)</b>	<b>(2,177)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>4,286</b>	<b>(8,731)</b>	<b>57</b>	<b>(3,487)</b>	<b>4,343</b>	<b>(12,218)</b>
<b>Fund balances brought forward</b>	<b>72,246</b>	<b>80,977</b>	<b>5,565</b>	<b>9,052</b>	<b>77,811</b>	<b>90,029</b>
<b>Fund balances carried forward</b>	<b>76,532</b>	<b>72,246</b>	<b>5,622</b>	<b>5,565</b>	<b>82,154</b>	<b>77,811</b>

## **MEMBERSHIP SUPPORT & FIFE SUB TEAM CHAIRMAN REPORT – ROSEMARY PEARSON**

2023 has been a very challenging year for the Membership Support Team. The number of committee members remains small at 5. We continue to work hard to support the WI members. Regretfully two WIs suspended, however I am delighted to report the formation of Oakwood WI and most recently the formation of the first virtual WI the 'Sassy Lassies' in West Yorkshire Federation. Membership generally continues to grow gradually regaining the losses suffered during the Coronavirus Crisis.

All three WI Advisers have agreed to be put forward for re-appointment by the NFWI in 2023. We are delighted to welcome our newly qualified WI Adviser Sandra Dennis who was appointed to the role by NFWI in September 2022.

The Membership Support Team arranged virtual support meetings for WI Officers. Face to face training has also returned and has been well received. The two methods of training will continue going forward. A larger networking event for WI Officers and New members are planned.

**The Federation Independent Financial Examiner (FIFE)** the administration of this service continues to work well. The Federation currently has 2 FIFEs. The annual refresher course is now delivered by the NFWI. Due to the low number of FIFEs, it is preferable to join another group in order to make the training cost effective. 2 FIFEs have been reappointed by the Federation Board of Trustees in October 2023 for a further year. The 2 FIFEs worked hard to complete these examinations and advise their assigned WIs. Due to the lack of FIFEs working within the Federation, WIs 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 Team continue to promote the WI at every opportunity. The Team hopes to form another local WI in April 2024

The Membership Support Team 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 Team will also encourage WI members to use the MY WI and the newly launched WI Learning Hub, as well as looking into the online resources on the NFWI website.

The 'Membership Support Team continues to keep members updated on membership matters via the Federation Newsletter the WYN.

As always, the Membership Support Team 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 Team has met virtually to keep costs down. WI Advisers will continue to update their knowledge and skills in order to give the best possible help and to the WI membership

## **ARCHIVE REPORT – SUE PLANT FEDERATION ARCHIVIST**

In 2023 the five Yorkshire Federations celebrated 40 years since the Great Divide from one enormous Federation in 1983. It had taken eight years of struggle as the members did not want to be split but National had decided that the county should follow government boundaries. 2023 saw Afternoon Tea-parties across the West Yorkshire Federation and a variety of activities to celebrate the momentous decision.

But 2023 also saw an even bigger celebration for Scarcroft WI as they reached 100years since formation. (The second of our Institutes to reach 100)

Life in 1923 was very different to today. The country was still recovering from the Great War, when about 880,000 British and Empire soldiers were killed. The economy was ruined, leading to widespread unemployment and a Spanish influenza pandemic killed another 250,000 Britons. Many of the men who returned from the war suffered physically and mentally after their experiences. Newspaper headlines reported troubles in the Ruhr and Ireland, Mussolini was making speeches in Italy and German inflation was raging out of control. The latest wonders were unearthed from Tutankhamen's tomb.

Women's Institutes at that time were mostly in rural areas. There was no television, smart phones or internet to give help and advice so one of the main purposes of the Women's Institutes was education, as well as informing and entertaining. The women had kept life going, taking on many of the jobs traditionally performed by men and, of course, money was scarce for most families. Scarcroft WI records show that they had lessons in hooked rug-making, the making of slippers, sweets, millinery, "household jobbery", and upholstery as well as nursing advice. Recipes are given for making soap and instruction for curing animal skins. There are tips for dry-cleaning, using two bowls of petrol! It does say "Do not use near a light or open fire"! You could clean your furs using bran and salt. There were tips for mending broken ornaments and the records tell you which shops to go to for anything you needed. But it wasn't all toil and hard work.... there were tips for making ornaments from fish bones (cod's head). The ladies enjoyed Folk Dancing, Whist drives and lantern slide shows and Garden parties. They also sent delegates to Federation meetings in York and to the National AGM.

Written records tell us so much about previous generations of women and how they lived their lives as members of the Women's Institutes. They contain a wealth of information.....some factual and some more personal. Each Institute is unique and has its own spirit and sense of direction.

Institutes MUST keep Minutes and Records in accordance with Charity Commission rules and they should be kept permanently. They are important for legal reasons but also for reference and for historical interest. They are Social history and show evidence of decision making. It is now acceptable for these to be kept digitally. As Institutes thrive and their records grow, these records can be accepted into the Federation office where they will be sorted and transferred to Wakefield Archive Service where they will be catalogued and stored under optimum conditions.

Happy Anniversary West Yorkshire Federation and Happy 100<sup>th</sup> Birthday Scarcroft WI

## **SOCIAL EVENTS & CRAFTS TEAM – HELENA HARRINGTON**

The Social Events & Craft Team closed 2022 with the Annual Christmas Federation Lunch at the Manor Golf Club, Drighlington in grand style.

1983 was the year that West Yorkshire was formed, one of five Federations from the old Yorkshire Federation. West Yorkshire Federation decided to celebrate the year with events held in venues across the Federation.

The first was 27th February with a Rag Rugging workshop held at John Lewis in Leeds. A day enjoyed by those attending.

The first of the four Afternoon Teas, celebrating the 40th Anniversary was an Afternoon Tea held at Scarcroft in March, which was well attended. Then in April we held the bi-annual quiz. We were disappointed with the number of teams entered but those who did attend enjoyed the evening. The quiz was won by Harden WI. This was quickly followed by the second Afternoon Tea held in Ossett, near Wakefield, again another successful and enjoyable afternoon.

Unfortunately, a holiday trip to The Repair Shop staying in Hayling Island has to be cancelled due to lack of support.

June saw WI members take to the canal with a trip on the Leeds-Liverpool canal starting at Skipton. While we gently explored the canal we were treated to lunch/afternoon tea. Again, the numbers were small and despite the awful rain we stayed dry during our time on the barge and by the time we arrived back at dock the weather had improved so members were able to enjoy a stroll around Skipton before they made their way home.

Also, in June we held a Zoom talk on the pioneering adventures of the first professional women, which was enjoyed by those who attended.

The third Afternoon Tea was held at Shipley Golf Club, Bingley, in July, again another very enjoyable event and well attended.

September saw the second Holiday to Yorkshire - the first was pre-Covid!. The Federation was able to welcome 41 WI members from across the country, both the north, south the Mid-lands and The Islands. All our visitors had a wonderful time and saw Yorkshire at its best, the weather was wonderfully kind to us and displayed all its glory.

With no time to rest on any laurels the last of the 40th Anniversary Teas was held at Sowood, in the Huddersfield area. Members of Sowood WI prepared and served a wonderful afternoon. The decorations when we first arrived left us speechless, a truly glorious end to the Afternoon Teas. This was followed by a crafty day - where members were able to learn the techniques of Dorset buttons, Iris folding, handmade Felt Animals and Crochet, another joyful and successful day.

As we come into the Autumn and Winter we have the Federation Christmas Day- out in November, which this year was to Leighton Hall near Preston. This was a change to our usual type of Christmas outing. The family live here all year round, so it has a very

homely feel and decorated as most family homes are. We had a light lunch followed by a guided tour of the house and finished the day with mulled wine and mince pies before the return journey home. A day enjoyed by all.

In early December the annual Christmas Lunch will be held.

I would like to say a big thank-you to all the members of Social Events & Craft Team as without them the year's calendar of events would never have happened. Also, a thank-you to both the Office Staff for their help and our members who supported all the events of the year.

## **PUBLIC AFFAIRS TEAM – HELEN COX**

Thank you to all members who attended events organised by the Public Affairs Team in the past year.

When there is a good response to events it makes all the time spent planning and arranging worthwhile.

If an event is oversubscribed we will try and repeat it. This was the case with visits to the Thackray Medical Museum (February) and the Defibrillator and the First Aid Course (April). The Sunny Bank Mills Archive visit in June was very popular and more visits have been arranged in January and March 2024.

Events at the University of Leeds are always very interesting and this year in July researchers told us about the latest research into the ways forests affect the climate, and about how climate change and the effects of floods are affecting maternity outcomes in Zambia.

Unfortunately, some events had to be cancelled due to low numbers. For example, the Resolution Conference in April and the Resolution Selection zoom in November.

I would like to thank my fellow team members and appreciate the time and contributions they make to the Public Affairs Team.

The Public Affairs Team would welcome suggestions from members for events and invite members to join our small team to bring fresh ideas and help us plan an interesting programme.

**WYN EDITOR - LIZ WALLEY**

2023 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.

Paper copy numbers slightly decreased this year, which we welcome as this is better for the environment.

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 again this year, this has truly highlighted some serious issues and given us great insight into how we can help fight Climate Change.

We have had some fantastic photos sent in from all around West Yorkshire highlighting what our WIs get up to and also providing inspiration for other WIs in our region.

Thanks to all of our members who attended the Federation's 40<sup>th</sup> events and sent in photos and comments.

We welcome suggestions from members, especially if there is a social event that you would like to attend that wouldn't be suited to your WI. If you would like to see any changes to WYN please get in touch, we welcome feedback.

## **CLIMATE AMBASSADOR LEAD – CHRISTINE TALL**

WYFWI Climate Ambassadors (CAs) have had another busy year working on protecting the environment and raising awareness of Climate issues throughout the county.

We currently have 8 CAs and would welcome anyone with an interest in this subject to join us. We thank Liz Oldroyd from Horbury Afternooners for all her hard work as she steps down from the role and welcome her successor.

Here are a few examples of the work undertaken this year but there are many more.

Jean Tallis from Luddenden & Wadsworth, continues her work on delivering Fast Fashion talks and raising awareness on this topic. Jean has also developed and runs a Repair Café; she is trying to develop links into the Asian community to raise awareness.

Lynne Moran from Fixby & Brighouse and their Climate Action group have developed strong links with Raistrick library where they present regular presentations on Climate issues and their local nature reserve at Cromwell Bottom. Lynne is also involved with local Transport groups looking into sustainable energy for vehicles. Her group have also taken part in a Fast Fashion show locally.

Amanda Rosewell from Siddal Sisters has organised a stall in Halifax Borough market providing recycling opportunities for anyone using the market. This was initially due to be short term but is ongoing due to its popularity.

A group of our CAs presented at the North Yorks West Federation Annual meeting this year following their presentation at WYFWI annual meeting last year.