**WI Treasurer’s**

**Handbook**



With thanks to Surrey Federation of Women’s Institutes

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**1 INTRODUCTION**

1.1 This handbook is intended to assist WI Treasurers to carry out their tasks.

1.2 It is important that the Treasurer can, at all times, account for all the money within their control. Steps must be taken to ensure that there can never be any reason for someone to suspect fraud. This Handbook is intended to provide guidance to the Treasurer in this matter.

1.3 It is also important to remember that the WI committee as a whole is responsible for the financial status of the WI. The Treasurer should consult with the committee on all matters, other than general payments. The Treasurer should ensure that the committee decision is recorded in the minutes for future reference in order to cover the eventuality, at a later date, that someone questions the Treasurer’s actions. In some instances, the Members also have to agree and again the agreement should be recorded in the minutes. For example, changes to the amount of a bursary must be agreed by the Members, whereas the committee (excluding the President) can decide that flowers should be purchased and given to the President on her retirement.

1.4 The Treasurer must report the financial status to the Committee at their monthly meetings but Members may only get a report once every three months or less. The Treasurer must give a financial report to the Members at the Annual Meeting.

1.5 The reason why all WI Treasurers are asked to work to the same system of paperwork is to standardise the presentation within the organisation in a professional way.

1.6 All WIs whether they are registered or not are charities and, therefore, all WIs must comply with the Charity Commission’s Rules and Regulations.

1.7 Although Groups are not charities, this Handbook applies to all financial matters for Groups since they are using WI funds.

**2 GUIDELINES FOR THE TREASURER**

**2.1 General**

The Treasurer must ensure that there is a good audit trail for all transactions. You may be very honest but unfortunately being a Treasurer means you have to be able to prove it as well. The Treasurer should not sign a receipt for herself nor should the payee of a cheque sign the cheque. This is good practice and avoids accusations of fraud.

**2.2 WI Account**

2.2.1 Any bank/building society account must be set up in the name of the WI. WIs should only have a current account and a deposit/savings account for WI funds. Some WIs have petty cash, which must be fully declared in the Financial Statement. WI funds should not be held elsewhere, in bank accounts or as cash. All transactions must go through the current account or petty cash. A financial statement should be produced for the current account and petty cash at the end of every year.

2.2.2 Under Constitution Rule 28 no sub-committee of the WI may hold WI funds or set up a separate bank account to hold WI funds. All WI funds must be accounted for in the WI bank account or petty cash.

2.2.3 All WI funds taken at a meeting/event must be banked in full, within one week of the meeting/event otherwise it is not covered by the insurance. Under charity rules you should not use money taken at meetings to top up petty cash. The only exception is where the float came from petty cash in the first place, when it should be returned to petty cash before the takings are banked.

2.2.4 In accordance with the Constitution all WI cheques should require two signatures. At least three possible signatories are necessary to ensure that nobody signs a cheque payable to themselves. When there is a change in committee the past signatories can continue to sign cheques until the change has been accepted by the bank.

2.2.5 Keep cheque books out of sight in a safe place. Do not sign blank cheques as this is against charity rules. If a signed blank cheque is found in the cheque book when the accounts are examined, you will get a qualified report.

**2.3 Account year**

Due to recent changes within DFWI WIs have different accounting years. Only the transactions, which take place during the 12-month period of time should be recorded in the accounts for that year. No payments or receipts made (date of issue of cheque or receipt, not the date cleared by bank) outside the accounting year can be included, nor can any receipts banked outside the accounting year be included.

**2.4 Annual Account examination**

All WIs must have their accounts Independently Examined under the WI Constitution. The person independently examining the accounts must not be a member of the committee or a close relative or friend of a member of the committee. The Federation has a number of Independent Financial Examiners (IFE) and you are encouraged to request the appointment of an DFWI IFE to examine your accounts. If you use a financial examiner other than a Federation appointed examiner you should always include a copy of the Constitution in the pack you give them.

**2.5 Keeping Past Records**

All past financial records should be kept for six years i.e. seven years including the current year. After two years, you may destroy the paying in books, cheque stubs and supporting documents. The financial statement and account books should be maintained. For future history reference, you are encouraged to keep all past financial statements and account books.

**2.6 Charity Issues**

2.6.1 Some Speakers ask for the fee to be paid to their named charity. The rules for this have changed and cheques for the speaker fee may be paid to any charity which falls within our aims and objects, following a talk at a meeting. Please ensure that the words ‘Speakers Fee’ is stated on the cheque stub with the payee’s name. If possible obtain an invoice from the charity, otherwise the receipt signed by the speaker should state that the payment was received ‘on behalf of the (named) charity’. All speaker’s fees are recorded in the account book under ‘WI meetings’, ‘Speakers and other costs’. Do not record the speaker’s fee under ‘Donations’.

2.6.2 Donations to charities – WI funds may be used to give donations to local charities where members (not their pets) and members of the local community as a whole could potentially benefit. You cannot support countrywide charities unless you can provide evidence (keep it with the payment information) that the donation will be used to benefit the local community. For example, Derbyshire Air Ambulance can be supported but the British Legion cannot. A WI may purchase a poppy wreath for the local Remembrance Service by contributing to the Poppy Appeal.

**2.7 When to Ask for a Receipt**

You do not need a receipt where a cheque has been issued against an invoice or equivalent document (e.g. Subscription request form from DFWI or a DFWI Invoice), just mark up the invoice (paperwork) with the cheque number and date paid. You should present a receipt for signature confirming payment for expenses, speakers’ fees etc.

**2.8 When to Issue a Receipt**

Receipts are not required for payments made by cheque or internet transfer. Only a cash payment should be covered by a receipt, this includes subscriptions. Instead keep a list of payees with date, amount, cheque number or internet payment reference number. Put the list with the appropriate paperwork in the receipts file. Never give a receipt for money taken, which has been counted by someone else without checking the money yourself to confirm the amount as you are responsible for the records so you must be sure of the amounts.

**2.9 Maintaining Paperwork**

2.9.1 All receipts and payments must have supporting documents even if it is only a receipt. Keep payment paperwork separate from receipts paperwork and file in order of receipt/cheque number. This will make it easier when finalising your accounts.

2.9.2 Ensure that the amount entered on the receipt corresponds to the amount on the supporting documents.

2.9.3 Ensure that the amount entered on both the cheque and cheque stub agrees with the supporting document and bank statement. The cheque stub must be completed when the cheque is written to ensure that the information is correctly recorded.

2.9.4 Set aside time every month to bank all takings, make all payments, update the accounts and reconcile your records with the bank statement.

**2.10 Budgets**

You should produce a realistic budget annually.

**2.11 Raising Funds for Other Causes**

All money taken at a WI meeting are WI Funds unless a notice is displayed against a particular money raising section to indicate otherwise. This means that takings from raffle, tea, sales table etc. should be banked into the WI current account. No individual or sub-committee may retain any WI funds. An example of other funds would include a clearly labelled collecting tin for a charity such as Guide Dogs for the Blind.

**2.12 WI Constitution**

The Treasurer should have on file for reference purposes a current copy of the WI Constitution as issued by National Federation of WIs (NFWI).

**3 USEFUL TIPS**

3.1 It is a good idea to have a ‘Day Book’ where every transaction, which takes place at a meeting is recorded so you have a record to facilitate completion of the appropriate paperwork in a quiet environment.

3.2 It is good practice to collect money from members before tickets are purchased or a deposit paid by the WI. The WI does not have a mandate to pay for unused tickets or subsidise events in such circumstances.

3.3 When organising an outing where there is a ticket price reduction for groups of a certain size; it is advised that a nominal deposit is requested from all those expressing an interest in going, even if the WI is subsidising the cost of entry. The deposit will represent a commitment to the event by the member who ordered a ticket.

3.4 Unless notified some days in advance, any questions on the financial statement at the Annual Meeting should be addressed outside the meeting and answered after the meeting to give the Treasurer time to be clear on the answer.

3.5 All reasonable security precautions should be taken when storing and transporting money.

3.6 There is no longer a six-month period when cheques must be presented. There is no limit on time to presentation.

**4 THE TASK OF THE TREASURER**

**4.1** **When you take over**

4.1.1 For a new WI open a bank account – Find a bank or building society, which offers the best deal for your WI, for example, no bank charges, no limit on the number of cheques you can pay in or out in a month, monthly statements and is easily accessible to you.

4.1.2 The Account – The account should be held in the name of the WI e.g. XXXX WI. All correspondence between the bank and the WI should be addressed to the Treasurer. There must always be two authorised signatories required on every cheque. Three authorised signatories are required to cover the eventuality that one signatory is not available and to cover the situation where expenses are to be paid to one of the signatories. See Guidelines.

4.1.3 If a suitable account has already been set up then a new Treasurer will have to arrange with the bank/building society to change signatories, contact name and address.

4.1.4 Training - There is a training module for WI Treasurers on Moodle and new Treasurers who have access to the internet are advised to make use of this facility. To access the Moodle, you must be entered onto MCS (Members’ Communication System) by your WI’s MCS representative, registered as an ‘on-line learner’ and your email address recorded. You should receive an auto-generated email which should contain a link to the WI Moodle and also show you user name and password. Moodle also has a spreadsheet version of the account book. You are encouraged (but it is not mandatory) to use the electronic account book, which you can obtain from the Federation Web Site. Please contact your WI Adviser who can arrange one to one Treasurer training.

**4.2 Treasurer’s Stationery**

4.2.1 Cheque book and paying in book from bank and monthly statements.

4.2.2 Account book from DFWI, paper or electronic version.

4.2.3 Receipts book.

4.2.4 Petty cash book, if required.

4.2.5 Note books.

4.2.6 Financial statements can be purchased from the office at a cost of 22p each

**4.3 Committee Meetings**

4.3.1 Preparation – Write out cheques for any outstanding payments and expenses from the monthly meeting. Produce a brief report for the committee using the bank statements and accounts. Identify what large payments have been taken from the account since last meeting, what payments are outstanding and what income has been received. Identify any financial issues which need to be raised with the committee and any major changes to the budget. If you have any concerns about the WI finances they should be raised at the committee meeting.

4.3.2 At the meeting – get prepared cheques signed, take expense claims from committee members for payment at the next member’s meeting. At the meeting, you must present your report. If you have a financial problem, then let the committee know as soon as possible.

**4.4 On Receipt of the Bank Statement**

Immediately check that all amounts paid into or paid out of the account agree with the account book as well as the cheque stubs and paying in books. Please remember that the bank can also make a mistake with the amount.

**4.5 Monthly Members Meetings**

4.5.1 Preparation – Write out cheques for any outstanding payments. Have a cheque prepared for payment of the speaker’s fee and expenses, if applicable, and a receipt ready for signature. Have sufficient petty cash if applicable.

4.5.2 Take cheque book, receipt book, note books, money bags (marked up for raffle, teas etc) and petty cash, if applicable. It is recommended that you have a robust bag to carry your paperwork and money. It is not good practice to carry around loose cash and paperwork.

4.5.3 Get all prepared cheques signed and issued or send off after the meeting.

4.5.4 Present report if required.

4.5.5 Give receipt for each category e.g. raffle, teas, visitors etc, of money taken when you have checked the takings. Pay the speaker and get a receipt signed to acknowledge payment.

**4.6 After the meeting**

Pay money into the bank as soon as possible after checking and updating account book and petty cash record, if applicable.

**4.7 Year End**

4.7.1 At the financial year end you have to have your financial books independently examined. You are strongly advised to request that the Federation allocate a WI Independent Examiner to do this for you.

4.7.2 All outstanding payments, including expenses, should have been made so that (ideally) the cheques will have been presented and included in the bank statement, which you should receive soon after your year-end.

4.7.3 Any un-presented cheques should be listed on the final bank statement. Any other inconsistencies will need to be investigated and cleared.

4.7.4 Carry out the final bank reconciliation and ensure that the figures agree. When everything is balanced and complete, draw a pencil line across the page after the last entry to indicate year end. Add up the total in the columns in the account book.

4.7.5 In your account book, the receipts to date plus the balance brought-forward figure from last year minus the payments to date should equal the balance in the bank after the adjustment for un-presented cheques. If it does not, then further investigation is required.

4.7.6 Provide the Independent Financial Examiner (IFE) with the documentation in good time so the examination of the accounts can be completed and any queries resolved in time for the annual meeting.

**4.8 Annual Meeting**

4.8.1 Preparation - Take the examined financial statement signed by the Independent Financial Examiner to the committee for review and agreement. Make sufficient copies for each member.

4.8.2 You must prepare a report, which you will read out to members at the meeting. The report should highlight the most important factors in summary form. There is no need to read out all the figures as the members will each have a copy to read themselves.

4.8.3 At the meeting, every member should be given a copy of the Financial Statement. After you have given your report, the members should be invited to ask questions. When all questions have been addressed the Treasurer should say ‘I move the adoption of the Financial Statement'. The President should ask for a seconder and a show of hands from members to agree. You should also ask if anyone does not agree and the fact should be recorded in the minutes. The Treasurer should then ask the members to approve the appointment of the ‘DFWI’ or other independent examiner for the coming year. Members should vote by a show of hands and the outcome must be minuted.

4.8.4 After the meeting you should update the Charity Commission’s database if you are a registered charity.

**4.9 Membership Subscriptions**

4.9.1 The subscription year runs from January to December and all Members should pay their subscription in full in January or soon after. Dual Members only pay the local WI portion of the subscription.

4.9.2 New Member – A new members is someone who has not been a member of any WI within the last 10 years. New members pay a pro rata membership fee in the year they join based on when they join. January to March – full payment, April to Jun – three quarter payment, July to September – half payment and October to December – quarter payment.

4.9.3 A good method for collecting subscriptions is to print envelopes (see form 22.6), which requires members to fill in their name, address, telephone number and email address if applicable. The envelope should request that it be completed and returned to the Treasurer together with a subscription cheque for the stated amount made payable to’ XXXX WI’. All membership subscriptions should be collected before the end of February. When the member returns her envelope, the information contained can be used to update the WI records. You should provide details of the WI’s bank account to allow members to pay electronically, ask members to include their full name as the payment reference.

4.9.4 The subscription is made up of three parts. The National (NFWI) subscription, the Federation (DFWI) subscription and the local WI Subscription. The local WI acts as an agent for the NFWI and DFWI and passes that part of the subscription collected on behalf of NFWI and DFWI to the Federation who in turn pass on to National the NFWI share. For this reason, the NFWI and DFWI portion of the subscription is not counted as WI income on any charity return.

4.9.5 All full and dual members pay the local WI portion in full and are entitled to the same WI benefits. Dual members do not pay more than one subscription to NFWI or DFWI so they must be a full member of another WI. Do not include dual members in the payment to the Federation.

4.9.6 All WIs must send the NFWI and DFWI portion of the subscription on to the Federation by the end of March. Any additional subscriptions should be paid each quarter. Only new WIs who have been formed within the current calendar year can retain the NFWI and DFWI portion of the subscriptions.

4.9.7 If members are applying for events through their WI payment must be paid to the treasurer before applications are made to the Federation and the treasurer should send a separate for each event.

**4.10 Invoicing**

The Federation sends out invoices, to request payment for stationery and late orders of Link which should be paid by cheque to the Federation.

**5 THE ACCOUNT BOOK**

**5.1 Electronic Account book**

5.1.1 You are advised to use the electronic account book. You may wish to keep the paper version up to date as well although this is not necessary. The electronic account book is an Excel spread-sheet and does all the calculations for you including producing your end of year financial statement based on the data you have entered.

5.1.2 The electronic account book can be downloaded from My WI <https://mywi.the>wi.org.uk/ - Running your WI – WI finances. Make sure you have the latest version. Download the file and save a copy (Save As) on your computer. It is suggested that you save the file on your computer in ‘My Documents’ or ‘Desktop’ and name the file your WI name and year. Create a new file at the start of every financial year

5.1.3 At the top of the Receipts page enter the year, WI name and amount brought forward from last year.

**The paper Account Book –** if using this please make sure that you have the latest version which is available to purchase from DFWI. Full instructions for using are in the front and back of the book.

**5.2 Keeping the accounts up to date**

5.2.1 Payments –

Record all cheques preferably in cheque number order as it makes it easier to identify missing cheques. Ensure that the first cheque number follows on from the previous year’s last cheque.

If a cheque is cancelled, list it as cancelled in the account book without an amount. A missing cheque number could result in unnecessary work if not documented.

Mark supporting paperwork with the cheque number and date paid.

Remember that the payee of a WI cheque should not sign the cheque. This is good practice and avoids accusations of fraud.

5.2.2 Receipts –

Record all receipts in date order. Number all receipts in sequential order and leave the copy attached in the receipts book.

Mark supporting paperwork with the receipt number and date.

Put all money received at a meeting into the bank with one paying in slip. In the account book on a separate line enter the paying in slip number in the ‘Receipt Number’ column and the total amount in the ‘Total paid into bank’ column.

The Treasurer should not sign a receipt for herself. This is good practice and avoids accusations of fraud.

You only need to issue a receipt for cash. As long as you maintain a list of payments with cheque numbers or cash receipt number, amount received and date recorded this is sufficient.

Maintain a list of receipts for each event and for the subscriptions.

5.2.3 Supporting documentation. Keep payments paperwork separate from receipts paperwork and file in order of receipt date/cheque number. Everything must be accounted for by some form of paperwork even if it is only a receipt.

5.2.4 How to reconcile the accounts with the bank statement. Mark each cheque stub that has been cleared by the bank, to indicate it has been cleared. If using the electronic account book or the new account book, indicate using the **Y** in the ‘Reconciled to Bank’ column to confirm that the amount has been cleared into the account.

5.2.5 In any one year only those transactions which were dated between the year start and end date should be entered.

**5.3 Where to enter receipts into the account book**

5.3.1 General –

The Date is the date of receipt.

ITEM description is a short but meaningful description to identify the receipt.

Receipt number should reference the receipt number if applicable or list number or ‘I/N’ if an internet receipt. Each subscription made by internet transfer should be recorded individually.

There should be an amount automatically entered against each receipt in the Total receipts column when you have entered an amount in a column.

You do not have to make an entry on every line. It is advised that at least one empty line is left after each meeting set of receipts.

When paying into bank on a separate line enter date, ITEM as ‘Pay into bank’ and put amount paid in under ‘Total paid into bank’ only.

5.3.2 Receipts at meetings. All takings at the meeting from raffle, refreshments, visitors and any takings from selling items at the meeting other than a specific fund-raising initiative should be entered here. If you have a fund-raising initiative, then this should go under fund-raising.

5.3.3 Subscriptions –

Subscriptions/Full: enter the payments split between ‘WI Share’ & Fed/NFWI share *as agent*.

Subscriptions/Dual: enter the payments for dual members in ‘WI Share’ only

Pro Rata rate can only be applied to members joining through the year who have not been a member of any WI in the last 10 years.

5.3.4 Publications. Income from newsletters, diaries and calendars: Enter payments by members towards the cost of Derbyshire Link, National diaries and Federation calendars.

5.3.5 WI Activities –

Federation Events – *bookings by individuals – collected by WI as agent -* .

NFWI/DFWI Raffles – *as agent*

WI - enter all receipts for WI events. Sometimes you will make a small surplus from a WI event, however, the event will not have been held specifically to raise funds. Generally, receipts for a Federation event should cover the cost of any tickets paid for under Payments. Some WIs may subsidise WI events for members.

**FULL GUIDANCE ON WHERE TO ENTER RECEIPTS & PAYMENTS CAN BE FOUND ON ENCLOSED SCHEDULE.**

5.3.6 WI Fund-raising/schemes and events - Enter any event which has been run by the WI specifically for the purpose of raising funds.

5.3.7 Other Items: In the new account book this specifically states grants or donations, Gift Aid, interest paid into the current account. Other income should also include any income which does not fit under any other column.

**5.4 Where to enter payments into the account book**

5.4.1 General –

The date must be the date the cheque was written or the internet payment was made.

ITEM should be a short but meaningful description.

Cheques should be listed in cheque number order.

5.4.2 Meeting Expenses (old)/WI Meeting expenses & Running Costs (new): This section is split into 3 columns –

Hall: The cost of hiring the hall for a members meeting but not a WI event.

Speakers and other costs: All costs associated with running the WI meetings e.g. speaker fees, raffle books, refreshment costs, Year Book, Treasurer handbook, Committee expenses for paper, envelopes, telephone calls, stamps and ink.

Committee/Trustee expenses (old)/Committee Members Expenses (new): This column should only be used to record expenses (eg travel) claimed by a Committee member when they represent the WI at an event other than a WI meeting.

5.4.3 Obligatory payments to Federation & NFWI -

Changes in the new Account Book -

(i) Subscriptions paid to Federation (Fed/NFWI share – *as agent (Column 3)*

(ii Pooling of Fares *(Column 4)*

(iii) NFWI/Federation Raffle – *acting as agent* (Column 6 )

iv) Insurance  *(Column 10)*

5.4.4 Publications. Newsletters, diaries and calendars – enter the payment for the Derbyshire Link, National diaries and Federation calendars.

5.4.5 WI Activities –

Federation - enter all payments for federation events.

WI – enter all payments for WI events, which are not specifically for fund-raising.

5.4.6 WI Fund-raising (schemes & event costs) – All payments associated with a WI fund-raising event.

5.4.7 Donations made - This column is to be used when donations are made out of funds raised to local organisations, charities, community projects etc.

5.4.8 Other items - This column to be used for any item which does not fit into any other column.

5.4.9 Petty Cash withdrawals – Record when a cheque is required for cash to top up petty cash. This column should not be used for the Imprest system for managing petty cash.

**5.5 Definitions**

Bank Balance - the last entry on the bank statement.

Cheques written but not cleared - the total amount of cheques paid out but not included in the ‘Bank Balance’.

Money paid in but not cleared - the total amount of receipts paid in but not included in the ‘Bank Balance’.

Final Bank Balance – The ‘Bank Balance’ less the ‘Cheques written but not cleared’ plus the ‘Money paid in but not cleared’ at the end of the year.

Total Receipts less the Total Payment = The surplus/deficit for the year.

**6 PETTY CASH**

**6.1** There is no obligation to use Petty Cash as members’ expenses may be paid by cheque, although you may wish to do this quarterly to avoid writing cheques for small amounts. If you prefer to use Petty Cash, we would strongly recommend that you use the Imprest system. The Imprest system takes is very simple to operate including at year end. It is important to obtain receipts for purchases against claims for expenses and a signature from the recipient for any cash paid out.

**6.2 Define the rules for Petty Cash and start the process**

6.2.1 Before you can have any amount of petty cash the WI Committee must agree the rules on the amount to be held e.g. £30 and also the limit on how much cash will be paid e.g. £10. Any expenses over this amount must be paid by cheque.

6.2.2 The Treasurer will need a book marked ‘Petty Cash’ in which to record all transactions and money box to hold the petty cash.

6.2.3 Write a cheque for CASH for the amount say £30 and enter in the Accounts Book under Payments "Petty Cash". In the ‘Petty Cash’ book, enter credit "£30 cash drawn" and put the cash into the Petty Cash Box.

6.2.4 Any small payments made to reimburse members for tea, coffee, postage stamps, stationery etc. can be made from the petty cash box on presentation of a valid receipt. In the ‘Petty Cash’ book record the payment, keep the receipt and get the recipient to sign against the payment record.

6.2.5 Cash can be drawn from Petty Cash to use for floats. The float should be returned to the Petty Cash box before the takings are counted and banked.

6.2.6 Under Charity Commission rules any takings must be recorded and banked in full. Do not pay any cash received into the petty cash box.

**6.3 The Imprest System for Petty cash**

The Imprest System is where you start the year with a set amount and finish the year with the same amount. During the year, when necessary, you withdraw cash by cheque to cover the amount paid out from the petty cash. The line in the account book for each cheque should indicate the amount paid out under the appropriate heading for the payment (not simply Petty Cash) in the account book, which makes up the total paid out. Using this method you always have the same amount of cash in hand at the beginning and end of the year and the accounts include details of all payments made.

**6.4 Alternative System**

6.4.1 The Alternative System involves always withdrawing the set amount regardless of the value of the expenses paid out from petty cash. At the end of the year you have to work out the total amount that was paid out for the whole year under each account book heading. This is then entered into the account book on one line and added into the totals. In the same line you should then deduct the total amount drawn under Petty Cash so that there is zero in the Petty Cash total. The Total Payments entry on this line will indicate the amount to be taken from your Petty Cash start amount to give you the total in the Petty Cash. For example if you started with £30 in Petty Cash and the entry under Total Payments is minus £12.02 then you should take minus £12.02 from £30 to give £42.02 (two minuses make a plus) in Petty Cash. Using this method the amount of cash in hand will be different at the beginning of the year to the end of the year.

6.4.2 At the end of the year two people should count up how much money is left in Petty Cash box and sign the Petty Cash book to that effect. The Petty Cash book should be included in the pack for the examiner.

**7 BANK RECONCILIATION**

7.1 The account book is a record of payments into and withdrawals out of the bank account. Everything going in or out should be shown in the account book and, therefore, every entry on the bank statement should correspond to an entry in the account book.

7.2 When you get a bank statement you should check it against the account book. The best way is to tick off the corresponding entries (income and payments) on both the bank account statement and the account book, having confirmed that the amount is correct.

7.3 Do not forget to enter into the Account book any Direct Debits under expenditure and interest on the current account under income.

7.4 Income from any account other than the current account should not be entered into the account book.

7.5 Transfers to (receipts) and from (payments) the current account to another account must be entered into the account book in the ‘Paid into Bank’ column.

**8 YEAR END EXAMINATION OF THE FINANCES**

8.1 All WIs must have their financial books examined annually for correctness and compliance with the WI Constitution. For a WI who has an income of more than £25,000 other arrangements have to be made.

8.2 If you would like to use a WI Independent Financial Examiner (IFE) you should send an email or written request to Derbyshire House, it is advisable to do this as early as possible. You can request the same IFE every year, although this cannot be guaranteed, but the form has to be completed and returned every year. You may ask someone, who knows about bookkeeping, to undertake the examination for you but they must not be a member of your WI or relative or close friend of any member of your WI. You should give them a copy of the WI Constitution for reference.

8.3 Any invoice which is paid after the books have been closed should be entered into the following year’s accounts, even if the invoice was received before the end of the financial year.

8.4 Carry out a final reconciliation against the final bank statement and record on the statement any un-cleared cheques or payments to produce a corrected end of year balance. If used, balance the Petty Cash and get the President to confirm by signature that she agrees with the amount in hand. Complete the Accounts book pages and make sure that everything agrees. Transfer the figures from the Account book onto the Financial Statement (this is done automatically if you are using the electronic account book).

8.5 Take the final bank statement to the President or Secretary and ask her to check that the end of year amount agrees with the bank statement and sign the Financial Statement (this is all the President or Secretary is signing against).

8.6 Make an appointment to get the paperwork to your allocated IFE. You will have received a list of the paperwork required by the IFE, which will include:

- the Accounts book

- Financial Statement

- previous year’s Financial Statement

- Petty Cash book

- all receipts and receipts books

- cheque stubs

- bank statements for the year and the last one from the previous year

- paying in book(s)

- any other supporting paperwork or notebooks

If your WI claims Gift Aid, then all the paperwork associated with this should also be provided to the IFE.

8.7 When the IFE has checked everything and is happy with the Financial Statement, the statement will be signed and the paperwork will be returned to you with an invoice for the time spent and postage, if applicable. The invoice should be paid promptly.

8.8 If anything is found to be incorrect during the examination then you will be given a Qualified report stating that which was not in accordance with expectations. A Qualified report will be issued if:

- the Financial Statement does not balance

- not all paperwork was presented or correctly completed to enable a full examination

- blank cheques were signed

- non-compliant donations to charities or other organisation

- Trustees have benefitted from WI funds

**9 BUDGETS**

9.1 The Treasurer should produce a budget with an estimate of what the finances will look like at the end of the year.

9.2 To construct the budget take all the totals on the expenditure page of the accounts and increase them to the level of expenditure expected for the following year. Take the totals from the payments page and include in the budget the amounts you can be certain of with a modest estimate for those which are not guaranteed.

9.3 Add up the estimates for expenditure and income to determine how much money the WI will need to fund-raising during the year. It is acceptable for a deficit in the budget to be underwritten by the WI savings, if there are any.

9.4 The budget should be presented to the committee and discussed. Only the committee need to agree the budget. The members should be told the implications at the January meeting so that they are aware that they may have to help with fund-raising etc. If the members are not willing to help raising funds then the committee will have to review their costs and make reductions accordingly.

9.5 A copy of the budget should be given to a member on request.

9.6 Budgets should be reviewed and even revised at intervals during the year so that at the end of the year there are no surprise financial problems.

**10 SAVING SCHEMES**

10.1 The Treasurer should not take responsibility for setting up any Savings account where the money being put into the savings account does not belong to the WI.

10.2 A Savings scheme may be used for instalment payments for membership fees, holidays, outings etc. However, this a matter for the members involved rather than the WI. The individual who manages the Savings account will have to maintain paperwork and produce an annual statement for those putting money into the account.

10.3 There is quite a lot of work required to set up a savings scheme and some money will have to be deposited initially. Do make sure that members really need this facility and it may be appropriate for members to set up their own personal savings account instead.

**11 WI CHARITY STATUS, ACCOUNTING RULES AND FINANCIAL REQUIREMENTS**

**11.1 WI Charity Status**

11.1.1 All WIs are charities in their own right and can claim Gift Aid if they wish.

11.1.2 All the committee members of the WI are Trustees of the WI charity. Each Trustee/committee member should complete a form, which covers the issues to confirm that they are eligible to be a Trustee of a Charity.

11.1.3 If the annual income (total receipts excluding the DFWI and NFWI subscription fees passed on to DFWI as per the letter from NFWI on 6th April 2017) is more than £5,000 then the WI must register with the Charity Commission (https://www.gov.uk/government/organisations/charity-commission) and will be given a registration number, which should be quoted on all cheques and letters. Please note this is not the same charity registration number assigned to DFWI or NFWI. If your WI is a registered charity you will have to submit an annual return to the Charity Commission electronically. If your annual income exceeds £5,000 in any particular year you should report it to the charity commission. Normally the Charity Commission will not require you to (re-)register until your income has been over £5,000 for two consecutive years.

11.1.4 If you are not a registered charity then you should not quote a registration number on any letters etc. and there is no requirement to complete a return. Unregistered WIs are still eligible to claim Gift Aid.

11.1.5 To find out if your WI is registered or not go to the Charity Commission web page and enter the registration number or name of your WI. The site will tell you if you are registered or not.

11.1.6 The process of registering and deregistration can be complicated if you are not that familiar with the terminology so you are advised to de-register only if the committee do not foresee that the WI’s income will be above the limit within five years.

**11.2 Accounting Rules and Financial Requirements**

11.2.1 The funds of the WI must only be applied for the purpose of carrying out the objects of the WI in accordance with the Constitution.

11.2.2 The Main purposes of the WI organisation are set out in the Constitution.

11.2.3 The WI finances (Financial Statements) must be independently examined annually and be available and adopted by the members at the Annual Meeting.

**11.3 Under Charity Commission Rules**

11.3.1 WIs with an annual income of more than £5,000 must register with the Charity Commission. If registered a Charity Commission Database update form must be completed on the internet annually.

11.3.2 WIs who are registered charities must state "registered charity" on all documents i.e. cheques, receipts, and notepaper. Fundraising-posters must state "registered charity".

11.3.3 Registered WIs with annual income £10,000 to £25,000 must send in an Annual Return electronically.

11.3.4 The WI Committee (Charity Trustees) must not receive any benefit from being a trustee other than out-of-pocket expenses.

11.3.5 All Account Books and Financial Statements must be retained for at least seven years.

11.3.6 A copy of the WI Annual Accounts must be made available to the general public if requested.

**12 INSURANCE**

12.1 Public Liability Insurance protects a WI member, when at a WI organised event/meeting, from loss or damage resulting from a claim for damages by a third party arising from negligence on the member’s part. In other words if a member, through negligence, causes loss, injury or damage to a third party then any claim for damages will be covered by the Public Liability Insurance. This only applies at WI organised events. There is an excess of £250 ( £500 if engaged in legal costs) which is payable by the WI. A copy of the WI Public Liability Insurance certificate is issued annually by the Federation.

12.2 Public Liability Insurance does not provide cover for any loss of money due to cancelled events, WI property loss or damage, injury or damage due to negligence on the part of the owners of the venue etc.

12.3 If the WI has any (valuable) property then they should take out separate insurance to cover its loss or damage.

12.4 If you wish to insure against forfeited deposits you should take out separate insurance against loss due to unforeseen circumstances. For example to cover circumstances such as in December 2010 when many events had been booked, but due to the weather, nobody could get there and the deposit was forfeited.

12.5 WI members are encouraged to take out insurance when they book and pay for a course at Denman College to cover the eventuality that they have to cancel due to ill health etc. If you have a bursary you must tell Denman because bursaries are always refunded if you cancel due to an unforeseen circumstance.

12.6 There is an excess on all insurance claims so consider if insurance is going to be worthwhile before purchasing it.

12.7 Employer insurance: The Federation has employer insurance. Any WI who ‘employs’ someone to put out the chairs etc at an event, is an employer in law. The NFU who currently provide insurance for the Federation have said that the Federation employer insurance covers such ‘occasional’ employment and no additional employer insurance is required by the WI.

12.8 If your WI regularly provides catering then the members responsible for food preparation should hold a valid Food Hygiene Certificate.

12.9 Please note that all incidents, which may result in a claim, must be notified to the Federation Treasurer immediately that they occur. The Federation Treasurer is responsible for notifying the Insurance Company and is the only person who should do so.

12.10 For an event organised by a committee other than a WI, Group or Federation it must be booked and paid for through the Federation so the event is covered by the insurance policy.

**13 GIFT AID**

13.1 Gift Aid – provides a means for WI members to increase the value of their membership subscription to their own WI.

13.2 **From 2018,** WIs are only entitled to reclaim the basic tax paid on the WI share of the subscription provided that the member is a tax payer and has completed a Gift Aid Declaration form. For example, a WI share of the subscription of £20 with Gift Aid will give an extra £5 to the WI. Gift Aid can be backdated for up to four years and the amount reclaimed will depend on the basic rate of tax during that period paid.

13.3 Gift aid is subject to the following rules-

13.3.1 Gift Aid cannot be claimed if a member has received benefits worth more than 25% of the WI share of the subscription in any year. A member is deemed to receive a benefit if she receives goods or services that a non-member would have to pay a higher charge for. Therefore if your WI charges visitors to attend meetings or charges non-members a higher rate for other WI activities it is unlikely you will be able to claim Gift Aid on subscriptions. If your WI invites visitors to make a donation rather than pay a charge this does not count as a benefit to members. The WI must make it clear that this is a donation and no charge is being made. If a visitor makes a donation and completes a Gift Aid Declaration the WI will be able to include the donation in its Gift Aid Claim.

**Note that you do not need to take account of higher charges to Non-Members to attend Federation events or Denman as these benefits are provided by Federation and NFWI, not by your WI.**

13.3.2 Any member who authorises Gift Aid should ensure that she pays sufficient Income Tax to cover all the money reclaimed by all Charities claiming Gift Aid on her behalf.

13.4 HMRC Guidance – HMRC provides guidance about the Gift Aid scheme on its website at <https://www.gov.uk/claim-gift-aid>.

**Guidance is also set out by NFWI in details sent to all WIs in August 2017 and available on My WI.**

13.5 Registering with HMRC - In order to claim Gift Aid for the first time, your WI must register with HMRC to be recognised as a charity for tax purposes. Note that your WI can still be registered with HMRC even if it is not registered with the Charities Commission. Your WI’s signed constitution is evidence of its charitable status. If a copy of the Constitution is not available within your WI you can request a copy from the NFWI. To register, you can complete the HMRC Charities application form, which can be found on HMRC’s website together with guidance notes at: https://www.gov.uk/government/publications/charities-hmrc-charity-application-form-cha1. Alternatively you can apply online at: https://www.gov.uk/charity-recognition-hmrc#before-you-start.

13.6 Operating a Gift Aid scheme for your WI - Each member who wishes to join the Gift Aid scheme must complete a Gift Aid Declaration which must meet certain requirements from HMRC. As long as the member ticks the box covering all subscriptions made ‘In the future’ then the declaration remains valid for Gift Aid claims in future years.

13.7 Making a Gift Aid claim - A WI can make a Gift Aid claim in one of two ways:

13.7.1 Claim by post on HMRC form ChR1 - The form must be ordered from HMRC Charities Helpline on 0300 123 1073. It must be filled in by hand, including a list of donor details, and returned by post to HMRC.

13.7.2 Claim using the HMRC Charities Online service. You must first sign up to use HMRC Online Services and enrol for the Charities Online service. You must then complete the online claim form at https://www.gov.uk/claim-gift-aid-online. You also have to complete and attach a Gift Aid schedule spreadsheet which has to be downloaded from HMRC’s website, with details of individual donors and amounts donated.

Gift Aid claims can be made at any time whether online or on paper.

13.8 Keeping records - The WI must keep records to show how much has been received from each member in a Gift Aid claim including her name and address, the amount of each donation , when the donation was made and the member’s Gift Aid declaration from. The WI must also keep a record of any declarations that are cancelled by members. It must also keep sufficient records to show that its Gift Aid claims are accurate and that all the conditions of Gift Aid are met, e.g. that the value of any benefits is within the required limits. Records will include evidence of the receipt of subscriptions from individual members, copies of the members’ Gift Aid declarations and statements about benefits received, full records of the calculation of any benefits. Records must be kept for at least six years after the accounting year to which a claim relates. If the WI does not keep adequate records HMRC may require any tax reclaimed to be paid back.

13.9 Annual Checks -

13.9.1 Check with all those who have submitted a Gift Aid Declaration Form that it is still valid i.e. they are still tax payers.

13.9.2 Ask all new members if they would complete a Gift Aid Declaration Form. You should ensure that they understand that they must be tax payers.

**14 WI EVENTS**

14.1 It is recommended that a committee member other than the Treasurer deals with taking payment from members for an event (the event organiser). When a payment is taken from a member, the member should be given a receipt or initial the record of payment. For events it is acceptable that payments from members are recorded (in a note book or on an event members’ list) and the member initials the record of payment. At the end of the meeting only one payment entry is required in the accounts book to cover the total payments received on the day for that event.

14.2 The Treasurer should give a receipt to the event organiser to cover the total payments received on each occasion. The event organiser must ensure that she always gets a receipt from the Treasurer for each event to cover all payments handed over.

14.3 When entering into the account book payments for an event in a different accounting year this must be clearly identified.

14.4 All WI Events must go through the WI Accounts. Social events such as a Theatre trip, when tickets are purchased for a group and paid for at cost, do not have to go through the WI accounts.

14.5 No advance payment for a social event or an event which is not covered by the Constitution is allowed unless sufficient funds had been collected for that event to cover the advance payment. The only exception is the booking of a hall although there is some risk associated with that as a cancellation fee may apply.

14.6 A deposit (possibly non-refundable) should be collected from members who express an interest in attending an event before any booking deposits are paid for by the WI. The total amount of deposits collected from members must cover the deposit to be paid by the WI.

**15 RAFFLES**

Under section 175 of the Licensing Act 2003 which has been amended by the Gambling Act 2005. Raffle prizes of alcohol are exempt from needing a licence if all the following apply:

- the lottery is promoted as an incident of an exempt entertainment;

- all proceeds of the entertainment and raffle (after deduction of expenses) are not used for private gain;

- the alcohol is in sealed containers;

- there are no monetary prizes;

- tickets are only sold during the entertainment at the premises where it takes place, and the raffle is drawn during the event

- participating in the lottery or in gaming is not the main inducement to attend the entertainment

**16 BURSARIES**

16.1 All WIs are encouraged to award bursaries to its members if there are sufficient funds.

16.2 When a bursary has been awarded, it is good practice to write to the member with details of what she should do to use the bursary, the letter should state:

* the value of the bursary;
* what course the bursary applies to or whether it is the recipient’s choice;
* the date when the WI payment has to be made (this is not the date of the course);
* how the Course will be booked (by the recipient or the WI);
* how the course be paid for, for example whether the WI will provide a cheque or vouchers to cover the bursary or the recipient pays and is reimbursed the bursary amount;
* the evidence of payment required if the bursary is to be reimbursed after attending the course; and
* What to do if the recipient is unable to attend the course that has been booked and paid for using the bursary.

16.3 The WI must ensure that the person, applying for the course, ticks the box on the application form to say that it is being paid for by a bursary. Denman will reimburse bursaries, except for the deposit, if the person is unable to attend.

16.4 Denman Vouchers can be obtained from Denman and are valid for three years. By purchasing the vouchers the money will go out of the WI account immediately.

**17 WI FUNDS**

17.1 The WI funds belong to the WI charity and not to the members, therefore, the funds may only be used in accordance with the Charity Objects of the WI. Provided the WI have sufficient funds, the use of the funds is modest, justifiable and reasonable and the Members agree as to how the Committee propose to use the funds, then the funds may be used for the following:

17.1.1 To provide an Educational Bursary (to Denman College or a local college). All members must have an equal chance of winning the bursary although WIs may agree that previous winners in a specified time period such as three years are not eligible.

17.1.2 To pay for all the members who wish to go to have a day visit to Denman. If a coach is hired then members must pay for their place on the coach.

17.1.3 To provide a tutor so that members can improve their knowledge on crafts cookery, art etc. as defined in the objectives of the WI.

17.1.4 To pay for an educational visit where there is a guided tour. As the visit is educational the WI may pay for the transport as well.

17.1.5 To pay for Derbyshire Link for all members.

17.1.6 To provide free modest refreshments for all members at monthly meetings (i.e. tea, coffee, a glass of wine, biscuits, a slice of cake). These are incidental to the meeting.

17.1.7 To pay for promotional material including printing of the WI programme.

17.1.8 To pay for help with setting out the chairs for a monthly meeting and clearing them away after.

17.1.9 To pay for a modest lunch or supper at a business meeting e.g. Annual Meeting, as long as the meeting is limited to Members only.

17.1.10 To pay for donations to Denman College, Derbyshire Federation, NFWI, improvements or additional facilities for the local community hall or any other local community establishment (e.g. hospice, community shop), poppy wreath for the local war memorial for Remembrance Day. Anything which benefits the whole community and is not limited to a subsection of the community and is local to the community or Derbyshire and not part of a countrywide organisation, e.g. Leicestershire & Derbyshire Air Ambulance is allowed but Help for Heroes is not.

17.1.11 To provide a small token of appreciation to retiring Committee members.

17.1.12 To pay for condolence, get well and special anniversary cards for Members.

17.2 The WI funds must not be used to purchase NFWI raffle tickets or DFWI Monthly Prize Draw tickets since gambling does not come within the objects. Only individuals may gamble and in the case of the Monthly Prize Draw a group of individuals may pool the necessary funds to purchase a ticket.

17.3 WI parties and social outings must be processed through the WI’s accounts. However, money must be collected from members before booking and paying deposits for travel, food etc. Deposits cannot be borrowed from WI funds as social events are not a justifiable use of charitable funds.

17.4 A WI only needs to hold savings to cover their expenses for a year. Unless the meeting place is the property of the WI there is very little need for savings. Under Charity rules the WI should not retain excessive savings.

**18 SUSPENSION OF A WI**

18.1 When a WI is suspended the process of what to do is detailed in the WI Handbook and WI Constitution Rules 55, 56 and 57. A WI Adviser should be requested to help as only a WI Adviser can suspend a WI.

18.2 The finances have to be finalised and the final Financial Statement has to be examined by an Independent Examiner and signed. After all affairs have been sorted, the financial paperwork for the last seven years should be handed over to DFWI.

18.3 If you are a registered charity then the Charity Commission must be informed of the situation when they will request a copy of the signed Financial Statement and a signed copy of the minutes detailing the decision to suspend the WI.

18.4 Any petty cash should be paid into the WI’s bank account. Any money in the bank account(s) should be sent to DFWI and the account(s) closed. The money will remain frozen by DFWI until three years after suspension after which the WI will be deemed to have closed and the money will be transferred into the DFWI General Funds.

**19 RAISING FUNDS FOR PROJECTS, CAUSES AND APPEALS**

19.1 Before raising any funds the WI must take into consideration that they are governed by the WI’s Charity Objectives and WI funds may only be used for this purpose. Any WI has the power to raise funds for or donate funds to causes and appeals that further these WI objectives. The WI can also carry out activities, which further these WI objects.

19.2 The Objectives are flexible and do not restrict the WI to running and raising funds for its own programme of events. There are many types of projects, causes and appeals that fall within the WI Objectives.

19.3 Examples of ways of advancing education or improving conditions in the local community that WIs may support by raising or donating funds; or by carrying out activities themselves to support or further the projects:

* bursaries or scholarships for members to study arts, crafts, science etc.
* support of the local village or community hall or other facilities for the benefit of the local community
* appeals to provide the local community with improved facilities
* events which give women the opportunity to undertake art and craft activities, attend talks and workshops on culture and citizenship issues
* home economics and health and safety workshops
* facilities or equipment for the local hospital/hospice, which potentially could be of benefit to the whole local community

19.4 All projects, appeals or causes supported by the WI must also benefit as wide a section of the public as possible. WIs must not support projects or causes, which only benefit one individual or a limited group of people.

19.5 WIs may not support country wide organisations as the money may go into running the organisation rather than the people you would like to help.

19.6 It is acceptable that Members personally donate to, or buy goods in aid of a non-WI supported charity, at a meeting as long as the ‘bucket’ or table where the donations are being collected is clearly marked with the charity the funds are going to.

19.7 A WI may organise a fund-raising event for a local registered charity, however, it must be made clear (by signs) to prospective donors as to which charity the event is fundraising for. You need to confirm that the charity is a registered charity and permission has to be obtained from the beneficiary charity before their name or literature can be used. Separate financial records for the event should be produced. The funds raised belong completely to the beneficiary charity and should not go through the WI accounts. The WI can only contribute to the cost of fundraising if the cause comes within the objectives of the WI and the funds are put towards a project. In these circumstances the financial transactions for the event should go through the WI accounts (as a total). WI funds must not be used to pay for the running costs of a charity.

19.8 Appeals which have restricted beneficiaries such as the blind, the deaf, soldiers, refugees, animals or an individual person are not allowed.

19.9 Occasionally members would like to support a cause which is outside the scope of the Objectives. This can be achieved by the members acting as a group of individuals and not associating themselves with the WI or using the WI logo in support of the fund-raising initiative.

19.10 All WI fund-raising must go through the WI accounts.

**20 EXPENSES**

20.1 It is important that all committee members claim the real cost of their expenses. If committee members do not reflect the true cost of running the WI in their expenses then when there is a new committee member it may come as a surprise that expenses have increased.

20.2 When a WI member purchases something on behalf of the WI they should keep the receipt and unless it is already clearly stated write on the receipt what you purchased. Keep all such receipts in a safe place.

20.3 When you want to claim back your expenses complete an expenses claim - see expenses claim form in Useful Forms Section.

* list all the items you want to claim for, with an explanation of the reason for their purchase and along-side, write the cost;
* at the top of the list write out your name and date stating that it is expenses;
* add up the total amount for the claim;
* to make it clear what you are claiming for, number each item claimed and put the same number on the receipt for that item;
* attach all the receipts to the expense claim list; and
* sign and date the list.

If some of the items have been purchased at a supermarket and they are included with your shopping receipt then on the Expense Claim list what you purchased and what it was an ingredient for. List all ingredients with their cost. You may include a copy of your shopping receipt, suitably marked up, with your Expenses Claim but it is not necessary. However, when you hand in your Expense Claim offer the shopping receipt to the Treasurer for her to check that you have charged the correct amount.

Your WI should agree a standard mileage rate to be applied to all car journeys undertaken on WI business. In 2017 the rate at DFWI is 30p per mile but WIs may agree a different rate.

20.4 Please note that anything purchased using WI funds belongs to the WI and not to the person who purchased it. WI property may be sold off when no longer required.

20.5 An expense claim form can be found is the Useful Forms section.

**21 USEFUL INFORMATION**

**DFWI**

Derbyshire House, Sherwin Street, Derby DE22 1GP

Tel. 01332 342596

E-mail derbywi@btinternet.com

**NFWI**

104, New Kings Road, London, SW6 4LY

Tel. 0207 371 9300

E-mail hq@nfwi.org.uk

Website www.thewi.org.uk

**Charity Commission**

12 Princes Dock, Princes Parade, Liverpool L3 1DE

Tel. 0845 300 0218

Website- www.charity-commission.gov.uk

**ACWW**

Mary Sumner House, 24, Tufton Street,

London, SW1P 3RB

Tel. 0207 799 3875

E-mail info@acww.org.uk

**HMRC**

Charities Division – St. Johns House,

Merton Road, Bootle L69 9BB

Tel. 0845 302 0203

Website – www.hmrc.gov.uk/charities

**CCLA** - Investment Management Ltd

**COIF**

Charity Funds, 80 Cheapside, London EC2V 6DZ

Tel. 0800 022 3505

Website – www.ccla.co.uk

**My WI –** Running your WI – WI finances

https://mywi.thewi.org.uk/

**Gift Aid**

https://www.gov.uk/claim-gift-aid.

where all information can be found and forms can be downloaded.

**22 REFERENCES**

Surrey Federation of WIs Treasurers Handbook March 2016

WI Handbook – A Guide to running a WI – with sections on

* The President - responsibilities and Chairing meetings
* The Secretary - responsibilities and tasks
* The Treasurer – responsibilities and tasks
* Committees responsibilities and tasks
* Annual Meetings
* Specimen agendas
* Special Procedures including Suspension of a Wl
* Planning a programme for the year
* Introduction
* Planning your year’s programme
* The role of the WI member
* Welcoming new members
* Becoming a delegate

On with the Show - The official WI guide for exhibitors, judges and those involved in organising shows and competitions.

Constitution and Rules for Women’s Institute.

Memorandum and Articles of Association of the Derbyshire Federation of WIs.

Memorandum and Articles of Association of National Federation of WIs.

**23 USEFUL FORMS**

Please copy as required

23.1 Guidance on what to put under each column heading

23.2 Gift Aid declaration

23.3 Programme Secretary form for booking speaker

23.4 Speaker confirmation of booking form

23.5 Speaker invoice

23.6 Expenses Claim Form

23.7 Subscription envelope label

**Gift Aid Form**

Using Gift Aid means that for every pound of your membership subscription, your WI can reclaim the Income Tax or Capital Gains Tax you have paid HMRC, helping your membership subscription go further. The WI will reclaim the 25p of tax in every £1. If you want your subscription to go further, please complete this form and give it to your WI Treasurer.

In order to Gift Aid your donation you must tick the box below:

I want to gift aid my donation of £ \_\_\_\_\_\_\_\_\_ and any donation I make in the future or have made in the past 4 years to:

Name of WI \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

I am a UK taxpayer and understand that if I pay less Income Tax and/or Capital Gains Tax than the amount of Gift Aid claimed on all my donations in that tax year it is my responsibility to pay any difference.

My Details

Title \_\_\_\_\_\_\_\_\_ First Name or initials(s) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Surname \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Full Home Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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Postcode \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Please notify the WI if you -

• want to cancel this declaration

• change your name or home address

• no longer pay sufficient tax on your income and/or capital gains

If you pay Income Tax at the higher or additional rate and want to receive the additional tax relief due to you, you must include all your Gift Aid donations on your Self-Assessment tax return or ask HM Revenue and Customs to adjust your tax code.



**WI Programme Secretary**

**Form for booking speakers**

The Programme Secretary should complete this form when booking a Speaker. This form is to be retained by Programme Secretary as a record of what was agreed by the Speaker in conversation and the information should be transferred to the booking form, which is sent to the Speaker.

*Please note that the Federation pay 35p per mile for car travel expenses and the speaker should be told this. Speakers may however charge what they like.*

Date when booking agreed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name of Speaker \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Subject title \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date of booking (day, date, year) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Agreed fee £ \_\_\_\_\_\_\_\_\_\_\_\_

Agreed estimate of expenses. £ \_\_\_\_\_ Agreed mileage rate \_\_\_\_\_\_ p/mile

Mode of travel to venue \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notes

**WI – SPEAKER**

**CONFIRMATION OF BOOKING**



To be completed by Speaker and returned to the Programme Secretary as soon as possible in the enclosed stamped addressed envelope.

**Speaker details - Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Address:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Post Code: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Tel No: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Email address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

You are invited to give a talk to

Name of WI \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of duration \_\_\_\_\_\_ minutes

The meeting starts at \_\_\_\_\_­­\_\_\_\_\_ and the business takes about \_\_\_\_\_\_\_ minutes, after which you will be asked to give your talk.

**Subject title \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Date of Talk \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Agreed Fee £ \_\_\_\_\_\_\_\_\_\_\_\_ Agreed estimated expenses £ \_\_\_\_\_\_\_\_**

**\*Expected time of arrival at venue \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\*Details of interest \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\*\*Equipment required \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\*\*Other requirements \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\*Signed\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \*Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\* Speaker to complete.**

**\*\* Speakers are expected to bring all the equipment they require unless otherwise agreed.**

**WI – SPEAKER INVOICE**



**To be completed on the day and handed to the Treasurer for payment**

**WI Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Name of Speaker: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Post Code: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Tel No: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Subject title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Date of Talk: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Agreed Fee £ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Agreed estimated expenses £ \_\_\_\_\_\_\_\_\_\_\_\_\_**

**Fee £ \_\_\_\_\_\_\_\_\_**

**Expenses £ \_\_\_\_\_\_\_\_\_**

**Full Claim £ \_\_\_\_\_\_\_\_\_\_\_\_\_\_**

# Payment acknowledgement

# Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

# Date\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Cheque no: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_





MEMBERSHIP SUBSCRIPTION PAYMENT FOR 20\_\_\_\_

The subscription for this year is £ \_\_\_\_\_\_\_\_\_\_\_

Subscriptions should be paid by cheque made payable to

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Please complete the following and return the envelope to the Treasurer

at the next WI meeting having enclosed your cheque.

Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Post Code \_\_\_\_\_\_\_\_\_\_\_

Tel No: \_\_\_\_\_\_\_\_\_\_\_\_ Email \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_