

## TO WHOM IT MAY CONCERN

### Why a WI is a charity but doesn't have a charity number?

- 1) A WI is formed by the Hampshire County Federation of Women's Institutes (HCFWI) (itself a charity and a member of the National Federation of Women's Institutes (NFWI)) using a constitution that is approved by the NFWI {Article 6} and the Charity Commission.
- 2) By Article 55 ALL amendments to the constitution must be approved in advance by NFWI.
- 3) Article 10 restricts the use of WI funds to the furtherance of the WI's objects. No Committee Member nor any person Connected to a Committee Member may be appointed to any office paid by salary or fees or receive any remuneration or other benefit in money or money's worth from the WI unless the payment is permitted by Article 4).
- 4) Article 11 reads as follows: A Committee Member or any person Connected to a Committee Member may receive the following benefits from the WI:
  - (a) a Committee Member or any person Connected to a Committee Member may receive any benefits in money or money's worth in their capacity as a beneficiary of the WI;
  - (b) a Committee Member or any person Connected to a Committee Member may be paid reasonable and proper out-of-pocket expenses and allowances for additional expenses; and
  - (c) the WI may pay reasonable and proper premiums in respect of indemnity insurance effected in accordance with Rule **Error! Reference source not found..**
  - (d) If a WI is suspended, funds cannot be distributed to members but, by Article 61(d), the balance of the funds remaining after the payment of all outstanding liabilities shall be handed over to the Board of Trustees of HCFWI, to be held by them until either the WI is reformed, or for three years or until a new WI is established which in the opinion of HCFWI Board of Trustees serves the area formerly served by the WI, whichever is the shorter period. If the WI is reformed within that time, the funds (excluding interest) may be passed to the reformed WI. If at the end of that time the WI has not been reformed, the funds (including interest) are to be retained by the Federation.
- 5) HMRC recognises the charitable nature of WIs and, on application from a WI (with or without a charity commission registration number) allocate an HMRC Charity Reference number allowing gift Aid to be reclaimed by the WI.

### Hampshire County Federation of WIs (HCFWI)

- 6) A charity can only apply to the Charity Commission for registration if it can show a income of more than £5,000 per annum that continues for more than one year. The Charity Commission's website states:

**Income threshold**

Charities with an annual income of less than £5,000 are not required to register, but they must still follow charity law. The Charity Commission can investigate unregistered charities.

- 7) NCVO also states that:

**Charities not required to register with the Charity Commission**

Charities that have an annual income of less than £5,000 are not required to register with the Charity Commission and cannot voluntarily do so unless they have the legal structure of a Charitable Incorporated Organisation (CIO), meaning they're automatically registered. They must still follow charity law. The Charity Commission can investigate even though these organisations are not required to register.

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