APPENDIX 1

OSCR
Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	04	2025	To	31	03	2026

Office of the Scottish **Charity Regulator**

Reference and administration details

Charity name	SWI Shetland Federation	
Other names charity is known by		
Registered charity number	**SC027471**	
Charity's principal address	Valhjarta	
	Hestaford	
	Bridge of Walls	
	Shetland	**Postcode ZE2 9NR**

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Lynne Watson	President		
2	Maureen Manson	Vice President		
3	Jennie Atkinson	Secretary		
4	Helen Fleck	Treasurer		
5	Catherine MacBeath	H&H Secretary		
6	Thelma Robertson	Member Secretary		
7	Mary Leigh			
8	Mandy Moore			
9	Maureen Sinclair			
10	Eileen Tait			
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	Constitution
Trustee recruitment and appointment	Elected by the members every 3 years

Objectives and activities

Charitable purposes	To enhance the education and training of those who live and work in the country or have an interest in country life, home skills, family welfare and citizenship.
Summary of the main activities in relation to these objects	Craft classes, cookery demonstrations, exhibitions, competitions, craft shows, community events and quiz nights.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period	We had a very well supported Sunday teas in the Summer. Our biennial Show was very well supported by both our members and the wider community. It was a great opportunity to showcase the work and examples of the skills and talents of our members. There was a very much enjoyed residential craft weekend at a local hotel, a good chance to catch up with old friends and to meet new ones. We have had several events which have been good for networking, team building and socialising. While some of our events had speakers who provided a program based on local issues and proved to be very informative.

Financial review

Brief statement of the charity's policy on reserves	Reserves are held to support the work of the organisation, travel costs and running costs for meetings, schools and classes. We also support institutes in rural areas with running costs and the cost of hiring guest speakers. They are also reserves held to cover the fluctuation in cashflow.
Details of any deficit	
Donated facilities and services (if any)	

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) *OSCR will accept digital or typed signatures*		
Full name(s)	Lynne Watson	HELEN FLECK.
Position (e.g. Chair)	President	TREASURER
Date	21/08/2026	21/08/26

SWI SHETLAND FEDERATION

INCOME & EXPENDITURE SUMMARY 01 APRIL 2025 TO 31 MARCH 2026

INCOME

Levies HQ £2,825.00 SF £113.00		3,503.00
Calendars & Diaries		161.00
Sumburgh Weekend		520.00
Donations	ACWW	1,625.65
Fundraising	Summer Teas	1,016.23
	Show	125.39
Federation Meeting		1,000.00
Miscellaneous Income		**7,951.27**

EXPENDITURE

Levies 113 members	3,390.00
Room Hire	22.40
Executive Meeting	85.40
Calendars & Diaries	161.00
Secretarys Salary & Expenses	400.00
Treasurers Salary & Expenses	264.15
Gifts	100.95
Federation Meeting	195.44
Judges Gifts & Prizes	46.07
Show	598.55
Summer Tea Expenses	241.33
Running Cost Grants x 7y	700.00
Engraving & Repairing	87.60
Sumburgh Weekend	52.00
Bank Charges	3.18
Profit for the Year	1,603.20
	7,951.27

STATEMENT OF BALANCES

	£	£
Cash and Bank at start of the year		8,567.57
Profit for the year		1,603.20
Closed Institutes Funds (N&G £80.66 15/01/22,	135.43	
General Fund	10,035.34	
Cash and bank balances as at year end 31 March 2026		**10,170.77**

EXAMINED AND FOUND CORRECT

Signature of Examiner

R Anderson ..... Date 13/04/26

Signature of Treasurer

H Fleck ..... Date 13/04/26

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of — Charity name: SWI SHETLAND FEDERATION

Registered charity number — SC 027471

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	04	2025	to	31	03	2026

Set out on pages — 2 (remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:** R Anderson **Date:** 13/04/2026

Name: RHODA JEAN ANDERSON

Relevant professional qualification(s) or body (if any):

Address: HOUSTER
GOTT
SHETLAND
ZE2 9SF

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures