

**Orkney Federation SWI**

**ACCOUNTS FOR YEAR ENDED 28 FEBRUARY 2026**

**Scottish Charity Reference SC027946**

**Orkney Federation SWI**

**Trustees' Report for the year ended 28 February 2026**

Scottish Charity Number SC027946

**Trustees**

Mrs C Hide  
Mrs A Aitken  
Mrs R Critchley  
Mrs I Alexander

**Contact Address**

c/o Mrs I Alexander  
Breck  
Deerness  
Orkney,  
KW17 2QJ

**Charitable Purposes**

The aims of the federation are

- a to advance the education and training of those who live and work in the country, or are interested in country life, in home skills, family welfare and citizenship;
- b to promote the preservation of Scotland's traditions and its rural heritage; and
- c to promote the provision of facilities in the interests of social welfare for recreational and leisure time occupation so that the conditions of life of people who live in the country, or who are interested in country life, may be improved.

**Activities and Achievements**

The activities and achievements are shown on the annexed Annual Report for the year.

**Reserves**

The reserves of the federation stand at £162,838, due to the sale of our premises, and, with £18,000 normal costs for administration, are well in excess of the level deemed adequate by the trustees.

On behalf of the trustees

Isabel Alexander ✓  
I Alexander Trustee

11 April 2026

**Orkney Federation SWI**

**Balance Sheet as at 28 February 2026**

**2025**

£47,246	Treasurer's Account	£37,624
125,000	Business Investment Account	125,214
<u>172,246</u>		<u>162,838</u>

**REPRESENTED BY**

£171,555	Unrestricted Reserves Brought Forward	£172,246
691	Surplus (Deficit) for Year	(9,408)

Approved by the Board of Trustees on 11 April 2026 and  
signed on its behalf

*Isabel Alexander*  
I Alexander Trustee

<u>£172,246</u>	<u>£162,838</u>
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**Orkney Federation SWI**

**Receipts and Payments Account for the year ended 28 February 2026**

**2025**

**RECEIPTS**

£4,481	Collections and Raffles	£3,116
2,265	Institute Levies	2,300
3,438	Miscellaneous Income	288
4,512	Interest on Deposits	3,175
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£14,696		£8,879

**PAYMENTS**

Payments for charitable activities:

£5,625	Levies	£7,580
600	Office Bearers' Honoraria	911
122	Presentations & Collections	0
7,658	Other Payments	9,796
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14,005		18,287

14,005	Total Payments	18,287
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691	<b>SURPLUS (DEFICIT) FOR YEAR</b>	(9,408)
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171,555	Reserves brought forward	172,246
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£172,246	Reserves carried forward	£162,838
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**Orkney Federation SWI**

**Independent Examiner's Report to the Trustees of Orkney Federation SWI**

I report on the accounts of the charity for the year ended 28 February 2026.

**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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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.

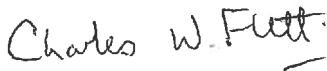
**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounts 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 for 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.

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 Regulationshave 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.



Charles W Flett C A  
Foubister & Bain Chartered Accountants

Kirkwall, Orkney 11 April 2026