Friends of Ensay SCIO
Registered Scottish Charity Number SC048637
Accounts for the year ended 31 December 2025

			2025	2024
RECEIPTS	£	£	£	£
	Unrestricted	**Restricted**	**Total**	Total
Donations	£ -	£ -	£ -	£ -
Total Receipts	**£ -**	**£ -**	**£ -**	**£ -**
PAYMENTS				
Insurance	£ -	£ -	£ -	£ -
Repairs	£ 118	£ -	£ 118	£ -
Accountancy	£ -	£ -	£ -	£ 50
	£ -	£ -	£ -	£ -
	£ -	£ -	£ -	£ -
	£ -	£ -	£ -	£ -
	£ -	£ -	£ -	£ -
	£ -	£ -	£ -	£ -
	£ -	£ -	£ -	£ -
Total Payments	**£ 118**	**£ -**	**£ 118**	**£ 50**
Surplus / (Deficit) for the year	**(£ 118)**	**£ -**	**(£ 118)**	**(£ 50)**
Funds Transfers	**£ -**	**£ -**	**£ -**	**£ -**
Surplus / Deficit for the year	**(£ 118)**	**£ -**	**(£ 118)**	**(£ 50)**

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STATEMENT OF BALANCES	£ **Unrestricted**	£ **Restricted**	**2025** £ **Total**	**2024** £ Total
Balances as at 1 January 2025				
Bank balance	£ 5,062	£ -	£ 5,062	£ 5,112
	£ 5,062	**£ -**	**£ 5,062**	**£ 5,112**
Surplus / (Deficit) for the year	(£ 118)	£ -	(£ 118)	(£ 50)
Balance as at 31 December 2025	**£ 4,943**	**£ -**	**£ 4,943**	**£ 5,062**
Represented by:				
Bank of Scotland Treasurers A'c	£ 4,989	£ -	£ 4,989	£ 5,108
O/s cheque	(£ 46)	£ -	(£ 46)	(£ 46)
Balance as at 31 December 2025	**£ 4,943**	**£ -**	**£ 4,943**	**£ 5,062**

Signed on behalf of Friends of Ensay SCIO by:

A Merlin - Trustee

30 September 2026
Date

Independent Examiner's Report

Registered Scottish Charity Number SC048637

I report on the accounts of the Friends of Ensay SCIO accounts for the year ended 31 December 2025 which are set out on pages 1 to 4.

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 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 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.

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 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

John E Moffat BA FCA
The Institute of Chartered Accountants in England and Wales.

Mann Judd Gordon Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

Date: 30/9/2026