Independent Examiner's Report
To the trustees of The Malcolm Whales Foundation

I report on the accounts of the Trust for the year ended 31 December 2025, which are set out on pages 1 to 3.

Respective responsibilities of trustees and examiner.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act: and,
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report.

The accounts have been prepared on a receipts and payments basis.

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the following requirements have not been met:
- to keep accounting records in accordance with section 130 of the 2011 Act, and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and
2. which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Peter Barlow
Thomas Quinn Chartered Accountants
The Station House
15 Station Road
St Ives
Cambs
PE27 5BH

Date: 15 October 2026

The Malcolm Whales Foundation
Statement of Financial Activities
for the year ended 31 December 2025

	Unrestricted Funds	Restricted Funds	2025 £	2024 £
Incoming resources				
Activities for generating funds:				
Sponsored Walk	7,522	142,968	150,489	113,999
Total Incoming Resources	**7,522**	**142,968**	**150,489**	**113,999**
Resources Expended				
Charitable activities	6,029	114,553	120,583	184,488
Total resoucres expended	**6,029**	**114,553**	**120,583**	**184,488**
Net Movement in funds	**1,492**	**28,414**	**29,907**	**(70,489)**
Reconciliation of funds				
Total Funds B/Fwd	**2,730**	**24,760**	**27,490**	**97,979**
Total Funds C/Fwd	**4,222**	**53,174**	**57,397**	**27,490**

The Malcolm Whales Foundation
Balance Sheet
for the year ended 31 December 2025

	Notes	2025 £	2024 £
CURRENT ASSETS			
Prepayments and accrued income		569	482
Cash at bank and in hand		57,247	27,427
		57,816	27,909
CURRENT LIABILITIES			
Accruals and deferred income		420	420
		420	420
NET ASSETS		**57,397**	**27,490**
Unrestricted Funds:			
General funds		4,222	2,730
Total Unrestricted Funds		4,222	2,730
Restricted funds		53,174	24,760
TOTAL CHARITY FUNDS		**57,397**	**27,490**

CHARITABLE FUNDS

for the year ended 31 December 2025		Balance B/Fwd	Walk	12 Hrs Sport	Resources Expended	Transfers	Fund C/Fwd
Unrestricetd Funds							
General Fund	5%	2,730	7,522	-	(6,029)		4,222
		2,730	7,522	-	(6,029)	-	4,222
Restricted Funds							
Children Affected By Cancer	75%	17,442	112,869	-	(90,437)		39,874
Bowel Cancer	20%	7,318	30,098	-	(24,117)		13,300
		24,760	142,968	-	(114,553)	-	53,174
Total		27,490	150,489	-	(120,583)	-	57,397