THE FRIENDS OF ST GILES CHURCH

Registered Charity No. 295291

FINANCIAL STATEMENTS

- for the year ended -

31 December 2025

Independent Examiner's Report to the Officers of The Friends of St Giles Church

I report on the accounts of the charity for the year ended 31 December 2025, as attached.

Respective responsibilities of Officers and Examiner

As the charity's Officers you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply, and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the Act, and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 Officers 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 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 requirements
   (a) to keep accounting records in accordance with section 130 of the Act; and
   (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act 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.

Shiv Rawal
Chartered Certified Accountant
Alfred A Malnick & Co
420A Streatham High Road
London, SW16 3SN

Date: 30 October 2026

The Friends of St. Giles Church
Y/E 31.12.2025

Checks / Notes for independent examination

	Bank :	HSBC	CCLA	CAF	Total	Accounts	Diiff	Excess of receipts over payments
31.12.24	O/B	0.00	15,181.04	16,422.77	31,603.81	31,614.32	-10.51	
	In	0.00	16,060.85	31,296.68	47,357.53	47,357.53	0.00	
	Out	0.00	0.00	43,994.04	43,994.04	43,994.04	0.00	
31.12.25	C/B	0.00	31,241.89	3,725.41	34,967.30	34,977.81	-10.51	3,363.49
								3,363.49
Accounts		0.00	31,241.89	3,725.41	34,967.30	34,977.81		
Bank st.		0.00	31,241.89	3,731.07	34,972.96			
diff		0.00	0.00	-5.66	-5.66			0.00

- Accounts agreed to cashbook;
- Accounts cast and cross-cast;
- Cashbook cast and cross-cast;
- Bank balances / transactions agree with the cashbook as at 31.12.25
- Balance difference of £10.51 brought forward. £5 from 2024, £5.41 from 2023 and £0.10 from 2022
- Minor balance difference of £5.66 between bank balance brought forward from 2023. Not adjusted.

The Friends of St. Giles Church
Y/E 31.12.2025
Accounts workings

	Accounts	cashbook			
receipts	TOTAL	HSBC	CCLA	CAF	
Interest	1,094.77		1,060.85	33.92	
donations	6,804.80	0.00		6,804.80	
fundraising	24,457.96			24,457.96	
transfer	15,000.00		15,000.00		
other	0.00				
	47,357.53	0.00	16,060.85	31,296.68	0.00

payments					
management	132.00			132.00	
other	284.00	0		284.00	
transfer	15,000.00	0		15,000.00	
fundraising	28,578.04			28,578.04	
	43,994.04	0.00	0.00	43,994.04	0.00

3,363.49

c/b

Client's summary		
o/b	31,609.47	cl
excess	3,363.49	cl
	34,972.96	
Per bank	34,972.96	cl
	0.00	