

**MERLES WISH  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

## Merles Wish Contents

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# **Merles Wish**

## **Trustees' Report For The Year Ended 31 March 2025**

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The trustees present their report and the financial statements for the year ended 31 March 2025.

### **Objectives and Activities**

#### **Aims and Objectives**

The purposes of the charity as set out in the governing document are for the public benefit, to relieve the charitable needs of people in Portsmouth, Worcestershire and Shropshire who have a diagnosis of and are receiving treatment for cancer, by providing funding for items, services or facilities calculated to relieve the needs of such persons and which they could not otherwise afford.

### **Reference and Administrative Details**

#### **Trustees**

D Arthur  
L Henning - Chair  
W Davies  
J Lilwall  
H Sparks

#### **Charity Number**

1206400

#### **Principal Address**

511a London Road  
Portsmouth  
PO2 9SA

#### **Independent Examiner**

Rogers Tax Shop Limited  
Rogers Tax Shop Limited  
3 Church Street  
Kidderminster  
Worcestershire  
DY10 2AD

**Merles Wish  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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The trustees' report was approved by the board of trustees and signed on its behalf by:



L Henning

Trustee

31/12/2025

**Merles Wish**  
**Independent Examiner's Report to the Trustees of Merles Wish**  
**For The Year Ended 31 March 2025**

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I report to the trustees on my examination of the accounts of Merles Wish (the Trust) for the year ended 31 March 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rogers Tax Shop Limited  
31/12/2025  
3 Church Street  
Kidderminster  
Worcestershire  
DY10 2AD

**Merles Wish**  
**Statement of Financial Activities**  
**For The Year Ended 31 March 2025**

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	Notes	2025 Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM:</b>		
Donations and legacies	<b>3</b>	19,746
<b>EXPENDITURE ON:</b>		
Raising funds	<b>4</b>	(672)
Charitable activities:	<b>4</b>	
General		(2,786)
		(3,458)
<b>NET INCOME</b>		16,288
<b>NET MOVEMENT IN FUNDS</b>		16,288
<b>RECONCILIATION OF FUNDS:</b>		
Total funds brought forward		-
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>9</b>	16,288

The notes on pages 6 to 8 form part of these financial statements.

**Merles Wish  
Statement of Financial Position  
As At 31 March 2025**

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	<b>Notes</b>	<b>2025 Unrestricted funds £</b>
<b>CURRENT ASSETS</b>		
Cash at bank and in hand		16,858
		<u>16,858</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>8</b>	<u>(570)</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<u>16,288</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>16,288</u>
<b>NET ASSETS</b>		<u>16,288</u>
<b>FUNDS OF THE CHARITY</b>		
Unrestricted Funds		<u>16,288</u>
<b>TOTAL FUNDS</b>	<b>9</b>	<u>16,288</u>

On behalf of the board



L Henning

Trustee

31/12/2025

The notes on pages 6 to 8 form part of these financial statements.

**Merles Wish**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2025**

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**1. General Information**

Merles Wish is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1206400. The principal address is 511a London Road, Portsmouth, PO2 9SA.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

**2.2. Incoming Resources**

Recognition of income.

These are included in the Statement of Financial Activities (SoFA) when: -

the charity become entitled to the income; - -

the trustees are virtually certain they will receive the income;

the monetary value can be measured with sufficient accuracy.

- Income with related expenditure. When income has related expenditure (as with fundraising) the income and related expenditure are reported gross in the SoFA.

- Grants and donations. These are only included in the SoFA when the charity has unconditional entitlement to the income.

- Performance related grants. These are only included in the SoFA once the related goods or services have been delivered.

- Investment income. This is included in the SoFA when receivable.

- Volunteer help. The value of any applicable volunteer help received is not included in the accounts but may be referred to in the Trustees' Annual Report.

**2.3. Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as part of expenditure to which it relates. Expenditure is classified under headings that aggregate all similar costs and which can then be related to costs of raising funds, charitable activities and governance costs. Costs of management and administration where applicable are reallocated to charitable activities. Governance costs are those associated with constitutional and statutory requirements.

**2.4. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Income from Donations and Legacies**

	<b>2025</b>
	<b>Unrestricted</b>
	<b>funds</b>
	<b>£</b>
Donations and gifts	<u>19,746</u>

**Merles Wish**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**4. Analysis of Expenditure**

			<b>2025</b>
	<b>Activities undertaken directly</b>	<b>Support costs (see note 5 )</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	672	-	672
General	-	2,786	2,786
	<u>672</u>	<u>2,786</u>	<u>3,458</u>

**5. Support Costs**

	<b>2025</b>
	<b>General</b>
	<b>£</b>
General administration	<u>2,786</u>

**6. Independent Examiner's Remuneration**

	<b>2025</b>
	<b>£</b>
Independent examination of the financial statements	570
Other assurance services	-
Tax advisory services	-
Other financial services	-
	<u>570</u>

**7. Average Number of Employees**

Average number of employees during the year was: NIL

**8. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>
	<b>£</b>
Accruals and deferred income	<u>570</u>

**9. Movement in Funds**

	<b>As at 1 April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General Funds	-	19,746	(3,458)	16,288
<b>Total funds</b>	<u>-</u>	<u>19,746</u>	<u>(3,458)</u>	<u>16,288</u>

**10. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current year.

**Merles Wish**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

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No trustee expenses have been incurred.

**11. Related Party Disclosures**

There were no related party transactions during the period.

**Merles Wish**  
**Detailed Statement of Financial Activities**  
**For The Year Ended 31 March 2025**

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	<b>2025</b>
	<b>Total</b>
	<b>funds</b>
	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>	
<b>Donations and legacies</b>	
Donations from individuals	19,746
	<hr/> 19,746
	<hr/> 19,746
<b>EXPENDITURE ON:</b>	
<b>Raising funds</b>	
Contributions made under the charity objects	(171)
Staging fundraising events	(501)
	<hr/> (672)
<b>Charitable Activities:</b>	
<b>General</b>	
Website costs	(1,517)
Independent examiner's fees	(570)
Professional fees	(695)
Bank charges	(4)
	<hr/> (2,786)
	<hr/> (3,458)
<b>NET INCOME</b>	<hr/> 16,288 <hr/> <hr/>



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**Parties involved with this document**

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**MERLES WISH  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

## Merles Wish Contents

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Detailed Statement of Financial Activities	9

# **Merles Wish**

## **Trustees' Report For The Year Ended 31 March 2025**

---

The trustees present their report and the financial statements for the year ended 31 March 2025.

### **Objectives and Activities**

#### **Aims and Objectives**

The purposes of the charity as set out in the governing document are for the public benefit, to relieve the charitable needs of people in Portsmouth, Worcestershire and Shropshire who have a diagnosis of and are receiving treatment for cancer, by providing funding for items, services or facilities calculated to relieve the needs of such persons and which they could not otherwise afford.

### **Reference and Administrative Details**

#### **Trustees**

D Arthur  
L Henning - Chair  
W Davies  
J Lilwall  
H Sparks

#### **Charity Number**

1206400

#### **Principal Address**

511a London Road  
Portsmouth  
PO2 9SA

#### **Independent Examiner**

Rogers Tax Shop Limited  
Rogers Tax Shop Limited  
3 Church Street  
Kidderminster  
Worcestershire  
DY10 2AD

**Merles Wish  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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The trustees' report was approved by the board of trustees and signed on its behalf by:



L Henning

Trustee

31/12/2025

**Merles Wish**  
**Independent Examiner's Report to the Trustees of Merles Wish**  
**For The Year Ended 31 March 2025**

---

I report to the trustees on my examination of the accounts of Merles Wish (the Trust) for the year ended 31 March 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rogers Tax Shop Limited  
31/12/2025  
3 Church Street  
Kidderminster  
Worcestershire  
DY10 2AD

**Merles Wish**  
**Statement of Financial Activities**  
**For The Year Ended 31 March 2025**

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	Notes	2025 Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM:</b>		
Donations and legacies	<b>3</b>	19,746
<b>EXPENDITURE ON:</b>		
Raising funds	<b>4</b>	(672)
Charitable activities:	<b>4</b>	
General		(2,786)
		(3,458)
<b>NET INCOME</b>		16,288
<b>NET MOVEMENT IN FUNDS</b>		16,288
<b>RECONCILIATION OF FUNDS:</b>		
Total funds brought forward		-
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>9</b>	16,288

The notes on pages 6 to 8 form part of these financial statements.

**Merles Wish  
Statement of Financial Position  
As At 31 March 2025**

---

	<b>Notes</b>	<b>2025 Unrestricted funds £</b>
<b>CURRENT ASSETS</b>		
Cash at bank and in hand		16,858
		<u>16,858</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>8</b>	<u>(570)</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<u>16,288</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>16,288</u>
<b>NET ASSETS</b>		<u>16,288</u>
<b>FUNDS OF THE CHARITY</b>		
Unrestricted Funds		<u>16,288</u>
<b>TOTAL FUNDS</b>	<b>9</b>	<u>16,288</u>

On behalf of the board



L Henning

Trustee

31/12/2025

The notes on pages 6 to 8 form part of these financial statements.

**Merles Wish**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2025**

---

**1. General Information**

Merles Wish is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1206400. The principal address is 511a London Road, Portsmouth, PO2 9SA.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

**2.2. Incoming Resources**

Recognition of income.

These are included in the Statement of Financial Activities (SoFA) when: -

the charity become entitled to the income; - -

the trustees are virtually certain they will receive the income;

the monetary value can be measured with sufficient accuracy.

- Income with related expenditure. When income has related expenditure (as with fundraising) the income and related expenditure are reported gross in the SoFA.

- Grants and donations. These are only included in the SoFA when the charity has unconditional entitlement to the income.

- Performance related grants. These are only included in the SoFA once the related goods or services have been delivered.

- Investment income. This is included in the SoFA when receivable.

- Volunteer help. The value of any applicable volunteer help received is not included in the accounts but may be referred to in the Trustees' Annual Report.

**2.3. Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as part of expenditure to which it relates. Expenditure is classified under headings that aggregate all similar costs and which can then be related to costs of raising funds, charitable activities and governance costs. Costs of management and administration where applicable are reallocated to charitable activities. Governance costs are those associated with constitutional and statutory requirements.

**2.4. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Income from Donations and Legacies**

	<b>2025</b>
	<b>Unrestricted</b>
	<b>funds</b>
	<b>£</b>
Donations and gifts	19,746

**Merles Wish**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**4. Analysis of Expenditure**

			<b>2025</b>
	<b>Activities undertaken directly</b>	<b>Support costs (see note 5 )</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	672	-	672
General	-	2,786	2,786
	<u>672</u>	<u>2,786</u>	<u>3,458</u>

**5. Support Costs**

	<b>2025</b>
	<b>General</b>
	<b>£</b>
General administration	<u>2,786</u>

**6. Independent Examiner's Remuneration**

	<b>2025</b>
	<b>£</b>
Independent examination of the financial statements	570
Other assurance services	-
Tax advisory services	-
Other financial services	-
	<u>570</u>

**7. Average Number of Employees**

Average number of employees during the year was: NIL

**8. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>
	<b>£</b>
Accruals and deferred income	<u>570</u>

**9. Movement in Funds**

	<b>As at 1 April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General Funds	-	19,746	(3,458)	16,288
<b>Total funds</b>	<u>-</u>	<u>19,746</u>	<u>(3,458)</u>	<u>16,288</u>

**10. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current year.

**Merles Wish**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

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No trustee expenses have been incurred.

**11. Related Party Disclosures**

There were no related party transactions during the period.

**Merles Wish**  
**Detailed Statement of Financial Activities**  
**For The Year Ended 31 March 2025**

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	<b>2025</b>
	<b>Total</b>
	<b>funds</b>
	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>	
<b>Donations and legacies</b>	
Donations from individuals	19,746
	<hr/> 19,746
	<hr/> 19,746
<b>EXPENDITURE ON:</b>	
<b>Raising funds</b>	
Contributions made under the charity objects	(171)
Staging fundraising events	(501)
	<hr/> (672)
<b>Charitable Activities:</b>	
<b>General</b>	
Website costs	(1,517)
Independent examiner's fees	(570)
Professional fees	(695)
Bank charges	(4)
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<b>NET INCOME</b>	<hr/> 16,288 <hr/> <hr/>



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