

THE SOPHIE ROLF TRUST

England & Wales · Charity number 1156155

Details

Other names	KISSY PUPPY
Status	Registered
Legal form	Trust
Registered	2014-03-13
Register	View on the Charity Commission register

Contact

Address	The Boat House 2d Hurst Point View Totland Bay Isle Of Wight PO39 0DJ
Phone	07876207459
Email	kissypuppy@live.com
Website	www.kissypuppy.co.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE TO RELIEVE SICKNESS AND TO PRESERVE AND PROTECT GOOD HEALTH FOR THE PUBLIC BENEFIT OF CHILDREN WITH LIFE-SHORTENING CONDITIONS ON THE ISLE OF WIGHT BY SUCH MEANS AS THE TRUSTEES DEEM FIT

Activities: The majority of the Sophie Rolf Trust?s fundraising activity is conducted through the KissyPuppy Children?s charity shop on the Isle of Wight. The Trust also receives donations .

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

Geography

- **Area of benefit:** ISLE OF WIGHT
- Isle Of Wight

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£142,529	£72,245	-	-
2024-03-31	£155,466	£98,246	-	-
2023-03-31	£139,518	£71,322	-	-
2022-03-31	£107,753	£22,580	-	-
2021-03-31	£50,585	£38,785	-	-

Trustees

Name	Role	Appointed
GEMMA BLAMIRE	Chair	2014-01-09
AARON ROLF		2014-01-09
Patricia Sime		2022-01-20

THE SOPHIE ROLF TRUST

England & Wales - Charity number 1156155

Accounts

The Sophie Rolf Trust - Kissy Puppy

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2025

The Sophie Rolf Trust - Kissy Puppy
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For the year ended 31 March 2025

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The Sophie Rolf Trust - Kissy Puppy
Report of the Trustees
For the year ended 31 March 2025

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The aims of the Sophie Rolf Trust are to provide support to children on the Isle of Wight suffering from life-shortening and life-limiting conditions and to their families.

The majority of the Sophie Rolf Trust's fundraising activity is conducted through the Kissy Puppy Children's Charity Shop on the Isle of Wight. The Trust also uses its own organised events as well as individuals to help raise funds. The Trustees have considered the Charity Commission's guidance on public benefit.

The Trust aims to build on the success during 2025/26 to develop funding for the following activities:

To ensure adequate funds are in place to safeguard the resting service and guarantee its future availability.

To ensure adequate funds are in place to safeguard and develop the KissyPuppy Bereavement Services.

To continue funding Summer and Christmas parties for both respite and bereaved children.

To provide Christmas presents to the children with cancer on the children's ward . Also to include these children in the Summer and Christmas parties.

To provide days out for the children while in the care of the respite nurses.

To provide new equipment for the nurses to use with the children when in their care.

To continue to build on the fund we pledged of £300K towards the costs of a separate bespoke building on the hospice site for children and young people. Here, they will receive daily respite care, social and emotional support soon after diagnosis. A number of new spaces for children and young people will be included such as rooms for group work, relaxation, therapy rooms and areas for socialising.

To continue to provide the Portacabin for the nurses to have a safe office working space until it is safe to return to offices within the hospice. Relocation back into a new working space once an area is confirmed. Use of Portacabin will then be for storage.

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Some of the The Sophie Rolf Trust's main achievements have been:

The continued funding of the Mountbatten Hospice 'Resting Service' for the parents of deceased Isle of Wight children.

Continued funding of an office within the Mountbatten Hospice for use by the NHS Paediatric Community Nurse Team and provide a permanent location for the NHS Paediatric Hospice Respite Nurses. This included funding a new portacabin for the nurses as they needed to move out of the hospice building.

The donation of children's support items to allow respite hours for the children to take place in the John Cheverton Centre at the Isle of Wight Mountbatten Hospice.

Funding the Kissy Puppy Children's and Families Bereavement Service. Providing counselling, group activities and afterschool clubs. Christmas presents were purchased for all children .

Funded Summer and Christmas Parties with individual Summer and Christmas presents for all the family . All bereaved families were invited and included.

Funding days out for the children while in the care of the respite nurses.

Provided treats to the oncology patients. Provided Christmas presents for the children's ward oncology patients.

Funded the landscaping and maintenance works due in the Butterfly Garden (Playground at the Hospice).

The Sophie Rolf Trust - Kissy Puppy
Report of the Trustees Continued
For the year ended 31 March 2025

FINANCIAL REVIEW

The accounts show the trust finances to be sound with a fund surplus for the year of £739,756

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	The Sophie Rolf Trust - Kissy Puppy
Charity registration number	1156155
Principal address	The Boat House Hurst Point View Totland Isle of Wight PO39 0AW

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Gemma Blamire
Aaron James Rolf
Patricia Sime

Independent examiners

Osman Smart Limited
29A Watergate Road
Newport
Isle of Wight
PO30 1XP

Approved by the Board of Trustees and signed on its behalf by

06 November 2025

Gemma Blamire.....

The Sophie Rolf Trust - Kissy Puppy
Independent Examiners Report to the Trustees
For the year ended 31 March 2025

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiners statement

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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 content 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.

CJO

Osman Smart Limited
29A Watergate Road
Newport
Isle of Wight
PO30 1XP

06 November 2025

The Sophie Rolf Trust - Kissy Puppy
Statement of Financial Activities
For the year ended 31 March 2025

	Notes	Unrestricted funds £	2024 £
Income and endowments from:			
Donations and legacies	2	12,297	26,160
Other trading activities			
Shop income		130,232	129,306
Total		142,529	155,466
Expenditure on:			
Raising funds			
Costs of generating donations and legacies		(1,128)	(22,478)
Fundraising trading: cost of goods sold and other costs		(34,126)	(41,139)
Charitable activities			
Hospice Care		(36,991)	(34,629)
Total		(72,245)	(98,246)
Net income		70,284	57,220
Reconciliation of funds			
Total funds brought forward		669,472	612,252
Total funds carried forward		739,756	669,472

The Sophie Rolf Trust - Kissy Puppy
Statement of Financial Position
As at 31 March 2025

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	6	9,284	9,388
		<u>9,284</u>	<u>9,388</u>
Current assets			
Cash at bank and in hand		731,293	660,904
		<u>731,293</u>	<u>660,904</u>
Creditors: amounts falling due within one year	7	(820)	(820)
Net current assets		<u>730,473</u>	<u>660,084</u>
Total assets less current liabilities		<u>739,757</u>	<u>669,472</u>
Net assets		<u>739,757</u>	<u>669,472</u>
The funds of the charity			
Unrestricted income funds	8	739,756	669,472
Total funds		<u>739,756</u>	<u>669,472</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Gemma Blamire
Trustee

06 November 2025

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements
For the year ended 31 March 2025

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

The Sophie Rolf Trust - Kissy Puppy meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Income from donations and legacies

	2025	2024
	£	£
Unrestricted funds		
Donations received	12,297	26,160
	12,297	26,160

3. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of owned fixed assets	1,843	1,657
Accountancy fees	930	930

4. Staff costs

Total staff costs for the year ended 31 March 2025 were:

	2025	2024
	£	£
Salaries and wages	27,752	40,739
	27,752	40,739

	2025	2024
Shop Staff	2	2
	2	2

5. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements Continued
For the year ended 31 March 2025

6. Tangible fixed assets

Cost or valuation	Motor vehicles	Computer equipment	Total
	£	£	£
At 01 April 2024	36,099	-	36,099
Additions	-	1,739	1,739
At 31 March 2025	36,099	1,739	37,838
Depreciation			
At 01 April 2024	26,711	-	26,711
Charge for year	1,408	435	1,843
At 31 March 2025	28,119	435	28,554
Net book values			
At 31 March 2025	7,980	1,304	9,284
At 31 March 2024	9,388	-	9,388

7. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	820	820
	820	820

8. Movement in funds

Unrestricted Funds	Balance at 01/04/2024	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2025
	£	£	£	£	£
<i>General</i>					
General	196,788	12,297	(12,532)	-	196,553
Hospice	472,684	130,232	(59,713)	-	543,203
	669,472	142,529	(72,245)	-	739,756

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements Continued
For the year ended 31 March 2025

Unrestricted Funds - Previous year

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2024
	£	£	£	£	£
<i>General</i>					
General	208,897	26,160	(34,740)	(3,529)	196,788
Hospice	403,355	129,306	(63,506)	3,529	472,684
	612,252	155,466	(98,246)	-	669,472

Purpose of unrestricted Funds

Hospice

For the provision of respite support and nursing care via Earl Mountbatten Hospice for children with life shortening illnesses.

General

To provide support and counselling to children and families of children on the Isle of Wight with life-shortening conditions.

9. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	9,284	188,932	198,216
Hospice	-	541,541	541,541
	9,284	730,473	739,757

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	9,388	189,062	198,450
Hospice	-	471,022	471,022
	9,388	660,084	669,472

The Sophie Rolf Trust - Kissy Puppy
Detailed Statement of Financial Activities
For the year ended 31 March 2025

	2025	2024
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	12,297	26,160
	12,297	26,160
Other trading activities		
Shop income	130,232	129,306
	130,232	129,306
Total incoming resources	142,529	155,466
EXPENDITURE		
Raising donations and legacies		
Fund Raising	(198)	(1,376)
	(198)	(1,376)
Other trading activities		
Shop Adj for Previous Year Salary Accrual	(33,248)	(40,595)
Shop costs	(878)	(544)
	(34,126)	(41,139)
Charitable activities		
Cost of direct charitable activity	(1,875)	(938)
	(1,875)	(938)
SUPPORT COSTS		
Toys and Party Planning		
Toys and Party Planning	(11,260)	(12,118)
	(11,260)	(12,118)
Schools Project		
Schools Project	-	(20,000)
	-	(20,000)
Nurses Respite Services		
Nurses Respite Services	(2,433)	(379)
	(2,433)	(379)
Salary Bereavement Counsellor		
Salary Bereavement Counsellor	(15,532)	(16,285)
	(15,532)	(16,285)
Rent of Mobile Office		
Rent of Mobile Office	(4,157)	(4,520)
	(4,157)	(4,520)
Governance costs		
Governance costs	(930)	(1,102)
Governance costs	(1,734)	(389)
	(2,664)	(1,491)
Total resources expended	(72,245)	(98,246)

The Sophie Rolf Trust - Kissy Puppy
Detailed Statement of Financial Activities Continued
For the year ended 31 March 2025

Net Income

70,284

57,220

THE SOPHIE ROLF TRUST

England & Wales - Charity number 1156155

Accounts

The Sophie Rolf Trust - Kissy Puppy

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2024

The Sophie Rolf Trust - Kissy Puppy
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The Sophie Rolf Trust - Kissy Puppy
Report of the Trustees
For the year ended 31 March 2024

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OBJECTIVES AND ACTIVITIES

The aims of the Sophie Rolf Trust are to provide support to children on the Isle of Wight suffering from life-shortening and life-limiting conditions and to their families.

The majority of the Sophie Rolf Trust's fundraising activity is conducted through the Kissy Puppy Children's Charity Shop on the Isle of Wight. The Trust also uses its own organised events as well as individuals to help raise funds. The Trustees have considered the Charity Commission's guidance on public benefit.

The Trust aims to build on the success during 2024/25 to develop funding for the following activities:

To ensure adequate funds are in place to safeguard the resting service and guarantee its future availability .

To ensure adequate funds are in place to safeguard and develop the KissyPuppy Bereavement Services .

To continue funding Summer and Christmas parties for both respite and bereaved children .

To provide Christmas presents to the children with cancer on the children's ward . Also to include these children in the Summer and Christmas parties.

To provide days out for the children while in the care of the respite nurses .

To provide new equipment for the nurses to use with the children when in their care .

To continue to build on the fund we pledged of £300K towards the costs of a separate bespoke building on the hospice site for children and young people. Here, they will receive daily respite care, social and emotional support soon after diagnosis. A number of new spaces for children and young people will be included such as rooms for group work, relaxation, therapy rooms and areas for socialising.

To continue to provide the Portacabin for the nurses to have a safe office working space until it is safe to return to offices within the hospice . Relocation back into a new working space once an area is confirmed. Use of Portacabin will then be for storage.

To fund the Mountbatten Hospice Schools Project 23-24. Island Schools bring children into the hospice to learn all about the hospice and it's work,

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Some of the The Sophie Rolf Trust's main achievements have been:

The continued funding of the Mountbatten Hospice 'Resting Service' for the parents of deceased Isle of Wight children.

Continued funding of an office within the Mountbatten Hospice for use by the NHS Paediatric Community Nurse Team and provide a permanent location for the NHS Paediatric Hospice Respite Nurses. This included funding a new portacabin for the nurses as they needed to move out of the hospice building.

The donation of children's support items to allow respite hours for the children to take place in the John Cheverton Centre at the Isle of Wight Mountbatten Hospice.

Funding the Kissy Puppy Children's and Families Bereavement Service. Providing counselling, group activities and afterschool clubs. Christmas presents were purchased for all children .

Funded Summer and Christmas Parties with individual Summer and Christmas presents for all the family . All bereaved families were invited and included.

Funding days out for the children while in the care of the respite nurses.

Maintained the two respite vehicles.

Funded the landscaping and maintenance works due in the Butterfly Garden (playground at the hospice).

Provided Christmas presents to the Children's Ward cancer patients.

The Sophie Rolf Trust - Kissy Puppy
Report of the Trustees Continued
For the year ended 31 March 2024

FINANCIAL REVIEW

The accounts show the trust finances to be sound with a fund surplus for the year of £669,472.

The trusts funds are derived from income from the Kissy Puppy shop, fundraising events and donations.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	The Sophie Rolf Trust - Kissy Puppy
Charity registration number	1156155
Principal address	The Boat House Hurst Point View Totland Isle of Wight PO39 0AW

Trustees


The trustees and officers serving during the year and since the year end were as follows:

Gemma Blamire
Aaron James Rolf
Patricia Sime

Independent examiners

Osman Smart Limited
29A Watergate Road
Newport
Isle of Wight
PO30 1XP

Approved by the Board of Trustees and signed on its behalf by


.....

Gemma Blamire

08 August 2024

The Sophie Rolf Trust - Kissy Puppy
Independent Examiners Report to the Trustees
For the year ended 31 March 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiners statement

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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 content 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.

CJO

Osman Smart Limited
29A Watgate Road
Newport
Isle of Wight
PO30 1XP

28 August 2024

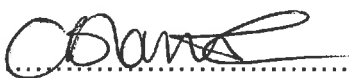
The Sophie Rolf Trust - Kissy Puppy
Statement of Financial Activities
For the year ended 31 March 2024

	Notes	Unrestricted funds £	2023 £
Income and endowments from:			
Donations and legacies	2	26,160	25,976
Other trading activities	3	129,306	113,542
Total		<u>155,466</u>	<u>139,518</u>
Expenditure on:			
Raising funds	4/5	(63,617)	(34,409)
Charitable activities	6/7	(34,629)	(36,913)
Total		<u>(98,246)</u>	<u>(71,322)</u>
Net income		57,220	68,196
Reconciliation of funds			
Total funds brought forward		612,252	544,056
Total funds carried forward		<u>669,472</u>	<u>612,252</u>

The Sophie Rolf Trust - Kissy Puppy
Statement of Financial Position
As at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	12	9,388	11,045
		<u>9,388</u>	<u>11,045</u>
Current assets			
Cash at bank and in hand		660,904	602,028
		<u>660,904</u>	<u>602,028</u>
Creditors: amounts falling due within one year	13	(820)	(820)
Net current assets		<u>660,084</u>	<u>601,208</u>
Total assets less current liabilities		<u>669,472</u>	<u>612,253</u>
Net assets		<u>669,472</u>	<u>612,253</u>
The funds of the charity			
Unrestricted income funds	14	669,472	612,252
Total funds		<u>669,472</u>	<u>612,252</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



 Gemma Blamire
 Trustee

08 August 2024

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements
For the year ended 31 March 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

The Sophie Rolf Trust - Kissy Puppy meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Income from donations and legacies

	2024	2023
	£	£
Unrestricted funds		
Donations received	26,160	25,976
	26,160	25,976

3. Income earned from other activities

	2024	2023
	£	£
Unrestricted funds		
Shop income	129,306	113,542
	129,306	113,542

4. Expenditure on generating donations and legacies

	2024	2023
	£	£
Unrestricted funds		
Donations	1,376	1,800
Support costs	21,102	928
	22,478	2,728

5. Expenditure on other trading activities

	2024	2023
	£	£
Unrestricted funds		
Shop	40,595	30,369
Shop costs	544	1,312
	41,139	31,681

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements Continued
For the year ended 31 March 2024

6. Costs of charitable activities by fund type

	2024	2023
	£	£
Unrestricted funds		
Hospice Care	938	2,517
Support costs	33,691	34,396
	34,629	36,913

7. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2024	2023
	£	£	£	£
Support costs				
Hospice Care	938	33,691	34,629	36,913

8. Analysis of support costs

	Voluntary Income	Hospice Care	2024	2023
	£	£	£	£
Toys and Party Planning	-	12,118	12,118	10,412
Schools Project	20,000	-	20,000	-
Nurses Respite Services	-	379	379	721
Salary Bereavement Counsellor	-	16,285	16,285	17,403
Playground Maintenance	-	-	-	1,694
Rent of Mobile Office	-	4,520	4,520	3,984
Governance costs	1,102	389	1,491	1,110
	21,102	33,691	54,793	35,324

9. Net Income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of owned fixed assets	1,657	2,572
Accountancy fees	930	928
	2,587	3,500

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements Continued
For the year ended 31 March 2024

10. Staff costs

Total staff costs for the year ended 31 March 2024 were:

	2024	2023
	£	£
Salaries and wages	40,739	30,516
	40,739	30,516

	2024	2023
Shop Staff	2	2
	2	2

11. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

12. Tangible fixed assets

	Motor vehicles
	£
Cost or valuation	
At 01 April 2023	36,099
At 31 March 2024	36,099
Depreciation	
At 01 April 2023	25,054
Charge for year	1,657
At 31 March 2024	26,711
Net book values	
At 31 March 2024	9,388
At 31 March 2023	11,045

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	820	820
	820	820

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements Continued
For the year ended 31 March 2024

14. Movement in funds

Unrestricted Funds

	Balance at 01/04/2023 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/03/2024 £
<i>General</i>					
General	208,897	26,160	(34,740)	(3,529)	196,788
Hospice	403,355	129,306	(63,506)	3,529	472,684
	612,252	155,466	(98,246)	-	669,472

Unrestricted Funds - Previous year

	Balance at 01/04/2022 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/03/2023 £
<i>General</i>					
General	243,496	25,978	(15,799)	(44,778)	208,897
Hospice	300,560	113,540	(55,523)	44,778	403,355
	544,056	139,518	(71,322)	-	612,252

Purpose of unrestricted Funds

Hospice

For the provision of respite support and nursing care via Earl Mountbatten Hospice for children with life shortening illnesses.

General

To provide support and counselling to children and families of children on the Isle of Wight with life-shortening conditions.

15. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
General	9,388	189,062	198,450
Hospice	-	471,022	471,022
	9,388	660,084	669,472

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements Continued
For the year ended 31 March 2024

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	14,574	195,986	210,560
Hospice	(3,529)	405,222	401,693
	11,045	601,208	612,253

The Sophie Rolf Trust - Kissy Puppy
Detailed Statement of Financial Activities
For the year ended 31 March 2024

	2024	2023
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	26,160	25,976
	<u>26,160</u>	<u>25,976</u>
Other trading activities		
Shop income	129,306	113,542
	<u>129,306</u>	<u>113,542</u>
Total Incoming resources	<u>155,466</u>	<u>139,518</u>
EXPENDITURE		
Raising donations and legacies		
Fund Raising	(1,376)	(1,800)
	<u>(1,376)</u>	<u>(1,800)</u>
Other trading activities		
Shop	(40,595)	(30,369)
Shop costs	(544)	(1,312)
	<u>(41,139)</u>	<u>(31,681)</u>
Charitable activities		
Cost of direct charitable activity	(938)	(2,517)
	<u>(938)</u>	<u>(2,517)</u>
SUPPORT COSTS		
Toys and Party Planning		
Toys and Party Planning	(12,118)	(10,412)
	<u>(12,118)</u>	<u>(10,412)</u>
Schools Project		
Schools Project	(20,000)	-
	<u>(20,000)</u>	<u>-</u>
Nurses Respite Services		
Nurses Respite Services	(379)	(721)
	<u>(379)</u>	<u>(721)</u>
Salary Bereavement Counsellor		
Salary Bereavement Counsellor	(16,285)	(17,403)
	<u>(16,285)</u>	<u>(17,403)</u>
Playground Maintenance		
Playground Maintenance	-	(1,694)
	<u>-</u>	<u>(1,694)</u>
Rent of Mobile Office		
Rent of Mobile Office	(4,520)	(3,984)
	<u>(4,520)</u>	<u>(3,984)</u>
Governance costs		
Governance costs	(1,102)	(928)
Governance costs	(389)	(182)

The Sophie Rolf Trust - Kissy Puppy
Detailed Statement of Financial Activities Continued
For the year ended 31 March 2024

	<u>(1,491)</u>	<u>(1,110)</u>
Total resources expended	(98,246)	(71,322)
Net income	57,220	68,196

THE SOPHIE ROLF TRUST

England & Wales - Charity number 1156155

Accounts

Charity number: 1156155

The Sophie Rolf Trust - Kissy Puppy
Report of the Trustees and Unaudited Financial Statements
For the year ended 31 March 2023

The Sophie Rolf Trust - Kissy Puppy
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For the year ended 31 March 2023

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Statement of Financial Position	5
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The Sophie Rolf Trust - Kissy Puppy
Report of the Trustees
For the year ended 31 March 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The aims of the Sophie Rolf Trust are to provide support to children on the Isle of Wight suffering from life-shortening and life-limiting conditions and to their families.

The majority of the Sophie Rolf Trust's fundraising activity is conducted through the Kissy Puppy Children's Charity Shop on the Isle of Wight. The Trust also uses its own organised events as well as individuals to help raise funds. The Trustees have considered the Charity Commission's guidance on public benefit.

The Trust aims to build on the success during 2023/24 to develop funding for the following activities:

To ensure adequate funds are in place to safeguard the resting service and guarantee its future availability.

To ensure adequate funds are in place to safeguard and develop the KissyPuppy Bereavement Services.

To continue funding Summer and Christmas parties for both respite and bereaved children.

To provide Christmas presents to the children with cancer on the children's ward . Also to include these children in the Summer and Christmas parties.

To provide days out for the children while in the care of the respite nurses.

To provide new equipment for the nurses to use with the children when in their care.

To continue to build on the fund we pledged to fund £300K towards the costs of a separate bespoke building on the hospice site for children and young people. Here, they will receive daily respite care, social and emotional support soon after diagnosis. A number of new spaces for children and young people will be included such as rooms for group work, relaxation, therapy rooms and areas for socialising.

To continue to provide the Portacabin for the nurses to have a safe office working space until it is safe to return to offices within the hospice.

To fund the Mountbatten Hospice Schools Project 23-24. Island Schools bring children into the hospice to learn all about the hospice and it's work,

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Some of the The Sophie Rolf Trust's main achievements have been:

The continued funding of the Mountbatten Hospice 'Resting Service' for the parents of deceased Isle of Wight children.

Continued funding of an office within the Mountbatten Hospice for use by the NHS Paediatric Community Nurse Team and provide a permanent location for the NHS Paediatric Hospice Respite Nurses. This included funding a new portacabin for the nurses as they needed to move out of the hospice building.

The donation of children's support items to allow respite hours for the children to take place in the John Cheverton Centre at the Isle of Wight Mountbatten Hospice.

Funding the Kissy Puppy Children's and Families Bereavement Service. Providing counselling, group activities and afterschool clubs. Christmas presents were purchased for all children .

Funded Summer and Christmas Parties with individual Summer and Christmas presents for all the family .

Funding days out for the children while in the care of the respite nurses.

Maintained the two respite vehicles.

Funded the landscaping and maintenance works due in the Butterfly Garden (playground and the hospice).

Provided Christmas presents to the Children's Ward cancer patients.

The Sophie Rolf Trust - Kissy Puppy
Report of the Trustees Continued
For the year ended 31 March 2023

FINANCIAL REVIEW

The accounts show the trust finances to be sound with a fund surplus for the year of £612,252.

The trusts funds are derived from income from the Kissy Puppy shop, fundraising events and donations.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	The Sophie Rolf Trust - Kissy Puppy
Charity registration number	1156155
Principal address	The Boat House Hurst Point View Totland Isle of Wight PO39 0AW

Trustees

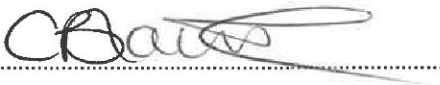
The trustees and officers serving during the year and since the year end were as follows:

Gemma Blamire
Aaron James Rolf
Patricia Sime

Independent examiners

Osman Smart Limited
29A Watergate Road
Newport
Isle of Wight
PO30 1XP

Approved by the Board of Trustees and signed on its behalf by



Gemma Blamire

30 August 2023

The Sophie Rolf Trust - Kissy Puppy
Independent Examiners Report to the Trustees
For the year ended 31 March 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiners statement

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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 content 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.



Osman Smart Limited
29A Watergate Road
Newport
Isle of Wight
PO30 1XP

01 September 2023

The Sophie Rolf Trust - Kissy Puppy
Statement of Financial Activities
For the year ended 31 March 2023

	Notes	Unrestricted funds £	2022 £
Income and endowments from:			
Donations and legacies	2	25,976	14,591
Other trading activities	3	113,542	93,162
Total		139,518	107,753
Expenditure on:			
Raising funds	4/5	(34,409)	(13,542)
Charitable activities	6/7	(36,913)	(9,038)
Total		(71,322)	(22,580)
Net income		68,196	85,173
Reconciliation of funds			
Total funds brought forward		544,056	458,883
Total funds carried forward		612,252	544,056

The Sophie Rolf Trust - Kissy Puppy
Statement of Financial Position
As at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	12	11,045	13,617
		<u>11,045</u>	<u>13,617</u>
Current assets			
Cash at bank and in hand		602,028	531,160
		<u>602,028</u>	<u>531,160</u>
Creditors: amounts falling due within one year	13	(820)	(720)
Net current assets		<u>601,208</u>	<u>530,440</u>
Total assets less current liabilities		<u>612,253</u>	<u>544,057</u>
Net assets		<u>612,253</u>	<u>544,057</u>
The funds of the charity			
Unrestricted income funds	14	612,252	544,056
Total funds		<u>612,252</u>	<u>544,056</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



.....
Gemma Blamire
Trustee

30 August 2023

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements
For the year ended 31 March 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

The Sophie Rolf Trust - Kissy Puppy meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Income from donations and legacies

	2023	2022
	£	£
Unrestricted funds		
Donations received	25,976	14,591
	25,976	14,591

3. Income earned from other activities

	2023	2022
	£	£
Unrestricted funds		
Shop income	113,542	93,162
	113,542	93,162

4. Expenditure on generating donations and legacies

	2023	2022
	£	£
Unrestricted funds		
Donations	1,800	216
Grants receivable	-	(7,648)
Support costs	928	792
	2,728	(6,640)

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements Continued
For the year ended 31 March 2023

5. Expenditure on other trading activities

	2023	2022
	£	£
Unrestricted funds		
Shop	30,369	20,116
Shop costs	1,312	66
	31,681	20,182

6. Costs of charitable activities by fund type

	2023	2022
	£	£
Unrestricted funds		
Hospice Care	2,517	1,381
Support costs	34,396	7,657
	36,913	9,038

7. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2023	2022
	£	£	£	£
Support costs				
Hospice Care	2,517	34,396	36,913	9,038

8. Analysis of support costs

	2023	2022
	£	£
Hospice Care		
Toys and Party Planning	10,412	6,453
Nurses Respite Services	721	838
Salary Bereavement Counsellor	17,403	-
Playground Maintenance	1,694	-
Rent of Mobile Office	3,984	-
Governance costs	1,110	1,158
	35,324	8,449

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements Continued
For the year ended 31 March 2023

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of owned fixed assets	2,572	3,025
Accountancy fees	928	792
	3,500	3,817

10. Staff costs

Total staff costs for the year ended 31 March 2023 were:

	2023	2022
	£	£
Salaries and wages	30,516	20,263
	30,516	20,263

	2023	2022
Shop Staff	2	2
	2	2

11. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

12. Tangible fixed assets

	Motor vehicles
	£
Cost or valuation	
At 01 April 2022	36,099
At 31 March 2023	36,099
Depreciation	
At 01 April 2022	22,482
Charge for year	2,572
At 31 March 2023	25,054
Net book values	
At 31 March 2023	11,045
At 31 March 2022	13,617

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements Continued
For the year ended 31 March 2023

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	820	720
	820	720

14. Movement in funds

Unrestricted Funds

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
<i>General</i>				
General	243,496	25,977	(15,799)	253,674
Hospice	300,560	113,541	(55,523)	358,578
	544,056	139,518	(71,322)	612,252

Unrestricted Funds - Previous year

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Balance at 31/03/2022
	£	£	£	£
<i>General</i>				
General	236,580	14,590	(7,674)	243,496
Hospice	222,303	93,163	(14,906)	300,560
	458,883	107,753	(22,580)	544,056

Purpose of unrestricted Funds

Hospice

For the provision of respite support and nursing care via Earl Mountbatten Hospice for children with life shortening illnesses.

General

To provide support and counselling to children and families of children on the Isle of Wight with life-shortening conditions.

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements Continued
For the year ended 31 March 2023

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	14,574	195,985	210,559
Hospice	(3,529)	405,223	401,694
	11,045	601,208	612,253
Previous year			
	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	17,146	228,013	245,159
Hospice	(3,529)	302,427	298,898
	13,617	530,440	544,057

The Sophie Rolf Trust - Kissy Puppy
Detailed Statement of Financial Activities
For the year ended 31 March 2023

	2023	2022
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	25,976	14,591
	<u>25,976</u>	<u>14,591</u>
Other trading activities		
Shop income	113,542	93,162
	<u>113,542</u>	<u>93,162</u>
Total incoming resources	<u>139,518</u>	<u>107,753</u>
EXPENDITURE		
Raising donations and legacies		
Fund Raising	(1,800)	(216)
Grants receivable	-	7,648
	<u>(1,800)</u>	<u>7,432</u>
Other trading activities		
Shop	(30,369)	(20,116)
Shop costs	(1,312)	(66)
	<u>(31,681)</u>	<u>(20,182)</u>
Charitable activities		
Cost of direct charitable activity	(2,517)	(1,381)
	<u>(2,517)</u>	<u>(1,381)</u>
SUPPORT COSTS		
Toys and Party Planning		
Toys and Party Planning	(10,412)	(6,453)
	<u>(10,412)</u>	<u>(6,453)</u>
Nurses Respite Services		
Nurses Respite Services	(721)	(838)
	<u>(721)</u>	<u>(838)</u>
Salary Bereavement Counsellor		
Salary Bereavement Counsellor	(17,403)	-
	<u>(17,403)</u>	<u>-</u>
Playground Maintenance		
Playground Maintenance	(1,694)	-
	<u>(1,694)</u>	<u>-</u>
Rent of Mobile Office		
Rent of Mobile Office	(3,984)	-
	<u>(3,984)</u>	<u>-</u>
Governance costs		
Governance costs	(928)	(792)
Governance costs	(182)	(366)
	<u>(1,110)</u>	<u>(1,158)</u>

The Sophie Rolf Trust - Kissy Puppy
Detailed Statement of Financial Activities Continued
For the year ended 31 March 2023

Total resources expended	<u>(71,322)</u>	<u>(22,580)</u>
Net Income	<u>68,196</u>	<u>85,173</u>

THE SOPHIE ROLF TRUST

England & Wales - Charity number 1156155

Accounts

Charity number: 1156155

The Sophie Rolf Trust - Kissy Puppy

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2022

The Sophie Rolf Trust - Kissy Puppy
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The Sophie Rolf Trust - Kissy Puppy
Report of the Trustees
For the year ended 31 March 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The aims of the Sophie Rolf Trust are to provide support to children on the Isle of Wight suffering from life-shortening and life-limiting conditions and to their families.

The majority of the Sophie Rolf Trust's fundraising activity is conducted through the Kissy Puppy Children's Charity Shop on the Isle of Wight. The Trust also uses its own organised events as well as individuals to help raise funds.

The Trust aims to build on the success during 2021/22 to develop funding for the following activities:

To ensure adequate funds are in place to safeguard the resting service and guarantee its future availability.

To continue funding a working office within the Mountbatten Hospice for use by the NHS Paediatric Community Nurse Team and permanent location for the NHS Paediatric Hospice respite nurses.

To ensure adequate funds are in place to safeguard and develop the KissyPuppy Bereavement Services.

To continue funding Summer and Christmas parties for both respite and bereaved children.

To continue to build on the fund we pledged to fund £300K towards the costs of a separate bespoke building on the hospice site for children and young people. Here, they will receive daily respite care, social and emotional support soon after diagnosis. A number of new spaces for children and young people will be included such as rooms for group work, relaxation, therapy rooms and areas for socialising.

Continue to provide the Portacabin for the nurses to have a safe office working space until it is safe to return to offices within the hospice.

To fund landscaping and maintenance works due in the Butterfly Garden (Playground at the Hospice).

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Some of the The Sophie Rolf Trust's main achievements have been:

The continued funding of the Mountbatten Hospice 'Resting Service' for the parents of deceased Isle of Wight children.

Continued funding of an office within the Mountbatten Hospice for use by the NHS Paediatric Community Nurse Team and provide a permanent location for the NHS Paediatric Hospice Respite Nurses. This included funding a new portacabin for the nurses as they needed to move out of the hospice building.

The donation of children's support items to allow respite hours for the children to take place in the John Cheverton Centre at the Isle of Wight Mountbatten Hospice.

Funding the Kissy Puppy Children's and Families Bereavement Service. Providing counselling, group activities and afterschool clubs. Christmas presents were purchased for all children.

Funded Summer and Christmas Parties with individual Summer and Christmas presents for all the family.

Funding days out for the children while in the care of the respite nurses.

Funded the landscaping and maintenance works due in the Butterfly Garden (playground and the hospice).

A new Trustee was appointed, Patricia Sime. Patricia is actively involved in the day to day running of Sophie's Shop and will be a huge asset to Kissy Puppy.

FINANCIAL REVIEW

The accounts show the trust finances to be sound with a fund surplus for the year of £544057.

The trusts funds are derived from income from the Kissy Puppy shop, fundraising events and donations.

The Sophie Rolf Trust - Kissy Puppy
Report of the Trustees Continued
For the year ended 31 March 2022

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	The Sophie Rolf Trust - Kissy Puppy
Charity registration number	1156155
Principal address	The Boat House Hurst Point View Totland Isle of Wight PO39 0AW

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Gemma Blamire
Aaron James Rolf
Patricia Sime

Independent examiners

Osman Smart Limited
29A Watergate Road
Newport
Isle of Wight
PO30 1XP

Approved by the Board of Trustees and signed on its behalf by



Gemma Blamire

10 January 2023

The Sophie Rolf Trust - Kissy Puppy
Independent Examiners Report to the Trustees
For the year ended 31 March 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiners statement

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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 content 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.



Osman Smart Limited
29A Watergate Road
Newport
Isle of Wight
PO30 1XP

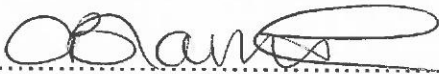
The Sophie Rolf Trust - Kissy Puppy
Statement of Financial Activities
For the year ended 31 March 2022

	Notes	Unrestricted funds £	2021 £
Income and endowments from:			
Donations and legacies	2	14,591	7,650
Other trading activities	3	93,162	42,935
Total		107,753	50,585
Expenditure on:			
Raising funds	4/5	(13,542)	(9,098)
Charitable activities	6/7	(9,038)	(29,687)
Total		(22,580)	(38,785)
Net income		85,173	11,800
Reconciliation of funds			
Total funds brought forward		458,883	447,083
Total funds carried forward		544,056	458,883

The Sophie Rolf Trust - Kissy Puppy
Statement of Financial Position
As at 31 March 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	12	13,617	16,642
		<u>13,617</u>	<u>16,642</u>
Current assets			
Cash at bank and in hand		531,160	442,962
		<u>531,160</u>	<u>442,962</u>
Creditors: amounts falling due within one year	13	(720)	(720)
Net current assets		<u>530,440</u>	<u>442,242</u>
Total assets less current liabilities		<u>544,057</u>	<u>458,884</u>
Net assets		<u>544,057</u>	<u>458,884</u>
The funds of the charity			
Unrestricted income funds	14	544,056	458,883
Total funds		<u>544,056</u>	<u>458,883</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



.....
Gemma Blamire
Trustee

10 January 2023

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements
For the year ended 31 March 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

The Sophie Rolf Trust - Kissy Puppy meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Income from donations and legacies

	2022	2021
	£	£
Unrestricted funds		
Donations received	14,591	7,650
	14,591	7,650

3. Income earned from other activities

	2022	2021
	£	£
Unrestricted funds		
Shop income	93,162	42,935
	93,162	42,935

4. Expenditure on generating donations and legacies

	2022	2021
	£	£
Unrestricted funds		
Donations	216	250
Grants receivable	(7,648)	-
Support costs	792	1,059
	(6,640)	1,309

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements Continued
For the year ended 31 March 2022

5. Expenditure on other trading activities

	2022	2021
	£	£
Unrestricted funds		
Shop	20,116	7,727
Shop costs	66	62
	20,182	7,789

6. Costs of charitable activities by fund type

	2022	2021
	£	£
Unrestricted funds		
Hospice Care	1,381	1,425
Support costs	7,657	28,262
	9,038	29,687

7. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2022	2021
	£	£	£	£
Support costs				
Hospice Care	1,381	7,657	9,038	29,687

8. Analysis of support costs

	2022	2021
	£	£
Hospice Care		
Toys and Party Planning	6,453	7,233
Nurses Respite Services	838	1,094
Salary Bereavement Counsellor	-	18,996
Rent of Mobile Office	-	939
Governance costs	1,158	1,059
	8,449	29,321

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements Continued
For the year ended 31 March 2022

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of owned fixed assets	3,025	3,559
Accountancy fees	792	744
	792	744

10. Staff costs

Total staff costs for the year ended 31 March 2022 were:

	2022	2021
	£	£
Salaries and wages	20,263	7,874
	20,263	7,874

	2022	2021
Shop Staff	2	2
	2	2

11. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

12. Tangible fixed assets

	Motor vehicles
Cost or valuation	£
At 01 April 2021	36,099
At 31 March 2022	36,099
Depreciation	
At 01 April 2021	19,457
Charge for year	3,025
At 31 March 2022	22,482
Net book values	
At 31 March 2022	13,617
At 31 March 2021	16,642

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements Continued
For the year ended 31 March 2022

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	720	720
	720	720

14. Movement in funds

Unrestricted Funds

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Balance at 31/03/2022
	£	£	£	£
<i>General</i>				
General	236,580	14,590	(7,674)	243,496
Hospice	222,303	93,163	(14,906)	300,560
	458,883	107,753	(22,580)	544,056

Unrestricted Funds - Previous year

	Balance at 01/04/2020	Incoming resources	Outgoing resources	Balance at 31/03/2021
	£	£	£	£
<i>General</i>				
General	237,681	7,650	(8,751)	236,580
Hospice	209,402	42,935	(30,034)	222,303
	447,083	50,585	(38,785)	458,883

Purpose of unrestricted Funds

Hospice

For the provision of respite support and nursing care via Earl Mountbatten Hospice for children with life shortening illnesses.

General

To provide support and counselling to children and families of children on the Isle of Wight with life-shortening conditions.

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements Continued
For the year ended 31 March 2022

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	17,146	228,013	245,159
Hospice	(3,529)	302,427	298,898
	13,617	530,440	544,057
Previous year			
	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	20,171	218,072	238,243
Hospice	(3,529)	224,170	220,641
	16,642	442,242	458,884

The Sophie Rolf Trust - Kissy Puppy
Detailed Statement of Financial Activities
For the year ended 31 March 2022

	2022	2021
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	14,591	7,650
	14,591	7,650
Other trading activities		
Shop income	93,162	42,935
	93,162	42,935
Total incoming resources	107,753	50,585
EXPENDITURE		
Raising donations and legacies		
Fund Raising	(216)	(250)
Grants receivable	7,648	-
	7,432	(250)
Other trading activities		
Shop	(20,116)	(7,727)
Shop costs	(66)	(62)
	(20,182)	(7,789)
Charitable activities		
Cost of direct charitable activity	(1,381)	(1,425)
	(1,381)	(1,425)
SUPPORT COSTS		
Toys and Party Planning		
Toys and Party Planning	(6,453)	(7,233)
	(6,453)	(7,233)
Nurses Respite Services		
Nurses Respite Services	(838)	(1,094)
	(838)	(1,094)
Salary Bereavement Counsellor		
Salary Bereavement Counsellor	-	(18,996)
	-	(18,996)
Rent of Mobile Office		
Rent of Mobile Office	-	(939)
	-	(939)
Governance costs		
Governance costs	(792)	(1,059)
Governance costs	(366)	-
	(1,158)	(1,059)
Total resources expended	(22,580)	(38,785)
Net Income	85,173	11,800

THE SOPHIE ROLF TRUST

England & Wales - Charity number 1156155

Accounts

The Sophie Rolf Trust - Kissy Puppy

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2021

The Sophie Rolf Trust - Kissy Puppy
Contents Page
For the year ended 31 March 2021

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Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 10
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The Sophie Rolf Trust - Kissy Puppy
Report of the Trustees
For the year ended 31 March 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The aims of the Sophie Rolf Trust are to provide support to children on the Isle of Wight suffering from life-shortening conditions.

The majority of the Sophie Rolf Trust's fundraising activity is conducted through the Kissy Puppy Children's Charity Shop on the Isle of Wight. The Trust also uses its own organised events as well as individuals to help raise funds.

The Trust aims to build on the success during 2020/21 to develop funding for the following activities:

To ensure adequate funds are in place to safeguard the resting service and guarantee its future availability.

To continue funding a working office within the Mountbatten Hospice for use by the NHS Paediatric Community Nurse Team and permanent location for the NHS Paediatric Hospice respite nurses.

To ensure adequate funds are in place to safeguard and develop the KissyPuppy Bereavement Services.

To continue funding Summer and Christmas parties for both respite and bereaved children.

To continue to build on the fund we pledged to fund £300K towards the costs of a separate bespoke building on the hospice site for children and young people. Here, they will receive daily respite care, social and emotional support soon after diagnosis. A number of new spaces for children and young people will be included such as rooms for group work, relaxation, therapy rooms and areas for socialising.

Continue to provide the Portacabin for the nurses to have a safe office working space until it is safe to return to offices within the hospice.

To fund landscaping and maintenance works due in the Butterfly Garden (Playground at the Hospice).

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

2020 was a very different and quiet year for The Sophie Rolf Trust due to covid restrictions being in place most of the year. Sophie's Shop, our main source of income, was forced to close on many occasions. Nearly all events planned were also cancelled. However, we were lucky, when we could operate, we managed to raise enough income to cover our outgoings.

Some of the The Sophie Rolf Trust's main achievements have been:

The continued funding of the Mountbatten Hospice 'Resting Service' for the parents of deceased Isle of Wight children.

Continued funding of an office within the Mountbatten Hospice for use by the NHS Paediatric Community Nurse Team and provide a permanent location for the NHS Paediatric Hospice Respite Nurses. This included funding a new portacabin for the nurses as they needed to move out of the hospice building due to covid restrictions.

The donation of children's support items to allow respite hours for the children to take place in the John Cheverton Centre at the Isle of Wight Mountbatten Hospice.

Funding the Kissy Puppy Children's and Families Bereavement Service. Providing counselling, group activities and afterschool clubs.

Provided and funded a Father Christmas to visit the children's houses individually with Christmas presents for all the family.

Funding days out for the children while in the care of the respite nurses.

FINANCIAL REVIEW

The accounts show the trust finances to be sound with a fund surplus for the year of £458,883

The trusts funds are derived from income from the Kissy Puppy shop, fundraising events and donations.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity The Sophie Rolf Trust - Kissy Puppy

Charity registration number 1156155

The Sophie Rolf Trust - Kissy Puppy
Report of the Trustees Continued
For the year ended 31 March 2021

Principal address

The Boat House
Hurst Point View
Totland
Isle of Wight
PO39 0AW

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Gemma Blamire
Aaron James Rolf
Jo-Anna Blackley

Independent examiners

Osman Smart Limited
29A Watergate Road
Newport
Isle of Wight
PO30 1XP

Approved by the Board of Trustees and signed on its behalf by

.....

Gemma Blamire

20 January 2022

The Sophie Rolf Trust - Kissy Puppy
Independent Examiners Report to the Trustees
For the year ended 31 March 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiners statement

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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 content 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.

CJO

Osman Smart Limited
29A Watergate Road
Newport
Isle of Wight
PO30 1XP

21 January 2022

The Sophie Rolf Trust - Kissy Puppy
Statement of Financial Activities
For the year ended 31 March 2021

	Notes	Unrestricted funds £	2020 £
Income and endowments from:			
Donations and legacies	2	7,650	40,453
Other trading activities	3	42,935	105,166
Total		50,585	145,619
Expenditure on:			
Raising funds	4/5	(9,098)	(30,685)
Charitable activities	6/7	(29,687)	(29,343)
Total		(38,785)	(60,028)
Net income		11,800	85,591
Reconciliation of funds			
Total funds brought forward		447,083	361,492
Total funds carried forward		458,883	447,083

The Sophie Rolf Trust - Kissy Puppy
Statement of Financial Position
As at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	12	16,642	20,201
		16,642	20,201
Current assets			
Cash at bank and in hand		442,962	427,603
		442,962	427,603
Creditors: amounts falling due within one year	13	(720)	(720)
Net current assets		442,242	426,883
Total assets less current liabilities		458,884	447,084
Net assets		458,884	447,084
The funds of the charity			
Unrestricted income funds	14	458,883	447,083
Total funds		458,883	447,083

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Gemma Blamire
Trustee

20 January 2022

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements
For the year ended 31 March 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

The Sophie Rolf Trust - Kissy Puppy meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Income from donations and legacies

	2021	2020
	£	£
Unrestricted funds		
Donations received	7,650	40,453
	7,650	40,453

3. Income earned from other activities

	2021	2020
	£	£
Unrestricted funds		
Shop income	42,935	105,166
	42,935	105,166

4. Expenditure on generating donations and legacies

	2021	2020
	£	£
Unrestricted funds		
Donations	250	1,081
Support costs	1,059	730
	1,309	1,811

5. Expenditure on other trading activities

	2021	2020
	£	£
Unrestricted funds		
Shop	7,727	28,874
Shop costs	62	-
	7,789	28,874

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements Continued
For the year ended 31 March 2021

6. Costs of charitable activities by fund type

	2021	2020
	£	£
Unrestricted funds		
Hospice Care	1,425	2,427
Support costs	28,262	26,916
	29,687	29,343

7. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2021	2020
	£	£	£	£
Support costs				
Hospice Care	1,425	28,262	29,687	29,343

8. Analysis of support costs

	2021	2020
	£	£
Hospice Care		
Toys and Party Planning	7,233	7,705
Nurses Respite Services	1,094	226
Salary Bereavement Counsellor	18,996	18,985
Rent of Mobile Office	939	-
Governance costs	1,059	730
	29,321	27,646

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of owned fixed assets	3,559	4,187
Accountancy fees	744	720
	4,303	4,907

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements Continued
For the year ended 31 March 2021

10. Staff costs

Total staff costs for the year ended 31 March 2021 were:

	2021	2020
	£	£
Salaries and wages	7,874	29,021
	7,874	29,021

	2021	2020
Shop Staff	2	2
	2	2

11. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

12. Tangible fixed assets

	Motor vehicles
Cost or valuation	£
At 01 April 2020	36,099
At 31 March 2021	36,099
Depreciation	
At 01 April 2020	15,898
Charge for year	3,559
At 31 March 2021	19,457
Net book values	
At 31 March 2021	16,642
At 31 March 2020	20,201

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	720	720
	720	720

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements Continued
For the year ended 31 March 2021

14. Movement in funds

Unrestricted Funds

	Balance at 01/04/2020 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2021 £
<i>General</i>				
General	237,681	7,650	(8,751)	236,580
Hospice	209,402	42,935	(30,034)	222,303
	447,083	50,585	(38,785)	458,883

Unrestricted Funds - Previous year

	Balance at 01/04/2019 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2020 £
<i>General</i>				
General	206,891	40,453	(9,663)	237,681
Hospice	154,601	105,166	(50,365)	209,402
	361,492	145,619	(60,028)	447,083

Purpose of unrestricted Funds

Hospice

For the provision of respite support and nursing care via Earl Mountbatten Hospice for children with life shortening illnesses.

General

To provide support and counselling to children and families of children on the Isle of Wight with life-shortening conditions.

15. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
General	20,171	218,072	238,243
Hospice	(3,529)	224,170	220,641
	16,642	442,242	458,884

The Sophie Rolf Trust - Kissy Puppy
Notes to the Financial Statements Continued
For the year ended 31 March 2021

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	23,730	215,614	239,344
Hospice	(3,529)	211,269	207,740
	20,201	426,883	447,084

The Sophie Rolf Trust - Kissy Puppy
Detailed Statement of Financial Activities
For the year ended 31 March 2021

	2021	2020
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	7,650	40,453
	7,650	40,453
Other trading activities		
Shop income	42,935	105,166
	42,935	105,166
Total incoming resources	50,585	145,619
EXPENDITURE		
Raising donations and legacies		
Fund Raising	(250)	(1,081)
	(250)	(1,081)
Other trading activities		
Shop	(7,727)	(28,874)
Shop costs	(62)	-
	(7,789)	(28,874)
Charitable activities		
Cost of direct charitable activity	(1,425)	(2,427)
	(1,425)	(2,427)
SUPPORT COSTS		
Toys and Party Planning		
Toys and Party Planning	(7,233)	(7,705)
	(7,233)	(7,705)
Nurses Respite Services		
Nurses Respite Services	(1,094)	(226)
	(1,094)	(226)
Salary Bereavement Counsellor		
Salary Bereavement Counsellor	(18,996)	(18,985)
	(18,996)	(18,985)
Rent of Mobile Office		
Rent of Mobile Office	(939)	-
	(939)	-
Governance costs		
Governance costs	(1,059)	(730)
	(1,059)	(730)
Total resources expended	(38,785)	(60,028)
Net Income	11,800	85,591