

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  
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For the year ended 31 March 2021

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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*

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

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

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

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**

	<b>2021</b>	<b>2020</b>
	£	£
<b>Unrestricted funds</b>		
Donations received	7,650	40,453
	<b>7,650</b>	<b>40,453</b>

**3. Income earned from other activities**

	<b>2021</b>	<b>2020</b>
	£	£
<b>Unrestricted funds</b>		
Shop income	42,935	105,166
	<b>42,935</b>	<b>105,166</b>

**4. Expenditure on generating donations and legacies**

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

**5. Expenditure on other trading activities**

	<b>2021</b>	<b>2020</b>
	£	£
<b>Unrestricted funds</b>		
Shop	7,727	28,874
Shop costs	62	-
	<b>7,789</b>	<b>28,874</b>

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**

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

**7. Costs of charitable activities by activity type**

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

**8. Analysis of support costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Hospice Care</b>		
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
	<b>29,321</b>	<b>27,646</b>

**9. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation of owned fixed assets	3,559	4,187
Accountancy fees	744	720

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:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries and wages	7,874	29,021
	<u><b>7,874</b></u>	<u><b>29,021</b></u>

	<b>2021</b>	<b>2020</b>
Shop Staff	2	2
	<u><b>2</b></u>	<u><b>2</b></u>

**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**

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

**13. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	720	720
	<u><b>720</b></u>	<u><b>720</b></u>

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
	<b>447,083</b>	<b>50,585</b>	<b>(38,785)</b>	<b>458,883</b>

**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
	<b>361,492</b>	<b>145,619</b>	<b>(60,028)</b>	<b>447,083</b>

**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 £
<b>Unrestricted funds</b>			
<i>General</i>			
General	20,171	218,072	238,243
Hospice	(3,529)	224,170	220,641
	<b>16,642</b>	<b>442,242</b>	<b>458,884</b>

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
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	23,730	215,614	239,344
Hospice	(3,529)	211,269	207,740
	<b>20,201</b>	<b>426,883</b>	<b>447,084</b>

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

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