

Charity number: 1156155

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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For the year ended 31 March 2024

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

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2024. 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 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

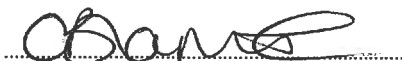
The trustees and officers serving during the year and since the year end were as follows:

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

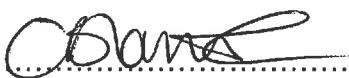
The Sophie Rolf Trust - Kissy Puppy
Statement of Financial Activities
For the year ended 31 March 2024

	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		155,466	139,518
Expenditure on:			
Raising funds	4/5	(63,617)	(34,409)
Charitable activities	6/7	(34,629)	(36,913)
Total		(98,246)	(71,322)
Net income		57,220	68,196
Reconciliation of funds			
Total funds brought forward		612,252	544,056
Total funds carried forward		669,472	612,252

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
	<u>26,160</u>	<u>25,976</u>

3. Income earned from other activities

	2024	2023
	£	£
Unrestricted funds		
Shop income	129,306	113,542
	<u>129,306</u>	<u>113,542</u>

4. Expenditure on generating donations and legacies

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

5. Expenditure on other trading activities

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

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
	<u>34,629</u>	<u>36,913</u>

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
	<u>21,102</u>	<u>33,691</u>	<u>54,793</u>	<u>35,324</u>

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

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
	<u>40,739</u>	<u>30,516</u>

	2024	2023
	2	2
Shop Staff	<u>2</u>	<u>2</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

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

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	820	820
	<u>820</u>	<u>820</u>

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
	<u>612,252</u>	<u>155,466</u>	<u>(98,246)</u>	<u>-</u>	<u>669,472</u>

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
	<u>544,056</u>	<u>139,518</u>	<u>(71,322)</u>	<u>-</u>	<u>612,252</u>

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
	<u>9,388</u>	<u>660,084</u>	<u>669,472</u>

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	<u>57,220</u>	<u>68,196</u>