

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
Contents Page
For the year ended 31 March 2025

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9 to 10

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

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
	<u>12,297</u>	<u>26,160</u>

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
	<u>27,752</u>	<u>40,739</u>

	2025	2024
Shop Staff	2	2
	<u>2</u>	<u>2</u>

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