

TheRockinR

Charity number 1178420

Annual Report and Financial Statements
for the year ended 30 April 2024



WYCAS
COMMUNITY ACCOUNTING
WEST YORKSHIRE

Annual Report and Financial Statements
for the year ended 30 April 2024

Contents	Page
Trustees' report	2 to 3
Examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 10

Prepared by West Yorkshire Community Accountancy Service CIO

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Trustees' report for the year ended 30 April 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Elizabeth Victoria Brook	Chair	
Hayley Jayne Wainwright	Trustee	
Sean Patrick Mcgaughran	Trustee	

Charity number 1178420 Registered in England and Wales

Registered and principal address	Bankers
16 Sunnyhill Crescent	Barclays Bank Plc
Wrenthorpe	Leicester
Wakefield	LE87 2BB
WF2 0PR	

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) with a foundation constitution registered on 17 May 2018, amended 25 December 2019 and 29 November 2020.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed for a term of three years by a resolution passed at a meeting of the trustees.

Objectives and activities

The charity's objects

For the public benefit to relieve the needs of children, young persons and adults, their families/carers by:

- a) the provision of interactive video gaming equipment and technology to children, young persons and adults, and the provision of mobile gaming equipment and technology for children, young persons and adults in hospital who are immobile for certain periods of time.
- b) raising awareness of DIPG (Diffuse Intrinsic Pontine Glioma) to the public, media, legislators and health care professionals through the provision of advice and information.
- c) making donations of financial assistance to charities established to support research into methods of diagnosis, treatment and management for DIPG (Diffuse Intrinsic Pontine Glioma).

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Trustees' report (continued) for the year ended 30 April 2024

The charity's main activities

The charity continues to provide Medical Gaming Carts to sick children, young people and adults in hospitals throughout the United Kingdom. Gaming is increasingly being realised both in research and in practice as a valuable resource for providing psychological and social support to patients with medical conditions. The RockinR has witnessed first-hand the positive impact gaming can have on the emotional wellbeing of children and young people. Feedback from staff, clinicians, parents, and patients themselves, demonstrate the overwhelmingly positive impact the Gaming Carts have had. Clinicians have expressed how Gaming Carts allow young people access to activities that remove them from the constraints and anxieties that often surround the hospital environment.

Public benefit statement

The activities set out in this report have been undertaken to further the charity's charitable purpose for the public benefit. The Trustees have complied with the duty under section 4 of the Charities Act 2011 to have due regard to public benefit guidance by the Charity Commission and the trustees have paid due regard to this guidance in deciding what activities the charity should undertake.

Achievements and performance

TheRockinR continues to build, install and deliver Medical Gaming Carts into various hospitals throughout the United Kingdom. To date TheRockinR has installed close to four hundred Medical Gaming Carts and continues to support and maintain these Gaming Carts. Our aim is to keep technology relevant and up to date, creating an enjoyable patient user experience for many years to come.

Financial review

The net income for the year was £445, including net expenditure of £2,238 on unrestricted funds and net income of £2,683 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £89,665.

The charity continues to assess the level of reserves that are required to enable the smooth running of the charity and to enable an orderly winding up of the charity if it had to close. A reserve level has been set by the trustees between £40,000 and £80,000, this will be continuously reviewed and assessed as the charity grows.

With over 300 Gaming Carts throughout the UK, reserves and funds support and sustain previously installed Gaming Carts. Theft, loss and accidental breakages are common occurrences within the medical environment. TheRockinR aims to keep technology relevant and up to date, creating an enjoyable patient user experience for many years to come.

We can also be owed substantial funds from the NHS and other charities. A healthy reserves policy enables TheRockinR to continue its charitable objectives while waiting for payments.

Approved by the board of trustees on 24/01/2025

Elizabeth Brook (Trustee)

TheRockinR

Independent examiner's report to the trustees of TheRockinR

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 April 2024, which are set out on pages 5 to 10.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. 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 examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 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.

E J Beverley FCCA

24/01/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

TheRockinR
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 April 2024

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	14,695	3,000	17,695	18,854
Sales		172,922	-	172,922	243,240
Profit from fixed asset disposal		228	-	228	344
Total income		187,845	3,000	190,845	262,438
Expenditure on:					
Mobile gaming units		110,111	317	110,428	144,191
Freelance fees		50,750	-	50,750	58,850
Storage		1,367	-	1,367	1,720
Van hire and fuel		1,306	-	1,306	5,946
Motor expenses		1,099	-	1,099	628
Accommodation and travel		2,696	-	2,696	2,577
Equipment and gaming equipment		2,628	-	2,628	1,493
Office costs		579	-	579	1,038
Independent examination		990	-	990	760
Fundraising		207	-	207	230
IT and software		1,352	-	1,352	6,932
Depreciation		12,259	-	12,259	12,906
Merchandise		3,298	-	3,298	2,421
Insurance		1,441	-	1,441	749
Total expenditure		190,083	317	190,400	240,441
Net income / (expenditure)		(2,238)	2,683	445	21,997
Fund balances brought forward		104,261	-	104,261	82,264
Fund balances carried forward	(3)	102,023	2,683	104,706	104,261

All incoming resources and resources expended derive from continuing activities.

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Balance sheet
as at 30 April 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 12,358	-	12,358	23,755
Total fixed assets	<u>12,358</u>	<u>-</u>	<u>12,358</u>	<u>23,755</u>
Current assets				
Stock	2,389	-	2,389	1,025
Debtors and prepayments	(5) 11,409	-	11,409	1,413
Cash at bank	81,914	2,683	84,597	79,003
Total current assets	<u>95,712</u>	<u>2,683</u>	<u>98,395</u>	<u>81,441</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(6) 6,047	-	6,047	935
Total current liabilities	<u>6,047</u>	<u>-</u>	<u>6,047</u>	<u>935</u>
Net current assets	<u>89,665</u>	<u>2,683</u>	<u>92,348</u>	<u>80,506</u>
Net assets	<u>102,023</u>	<u>2,683</u>	<u>104,706</u>	<u>104,261</u>
Funds				
Unrestricted funds	102,023	-	102,023	104,261
Restricted funds	-	2,683	2,683	-
Total funds	<u>102,023</u>	<u>2,683</u>	<u>104,706</u>	<u>104,261</u>

The financial statements were approved by the board of trustees on 24/01/2025

Elizabeth Brook (Trustee)

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Notes to the accounts

for the year ended 30 April 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £200 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures and Fittings: over 5 years

Computer equipment: over 3 years

Motor vehicle: over 3 years

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Stock

Stock is valued at the lower of cost and net realisable value.

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Notes to the accounts continued

for the year ended 30 April 2024

2 Grants and donations	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
The Toy Trust	-	3,000	3,000	-
Other donations	14,695	-	14,695	18,854
	<u>14,695</u>	<u>3,000</u>	<u>17,695</u>	<u>18,854</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
The Toy Trust	-	3,000	317	-	2,683
	<u>-</u>	<u>3,000</u>	<u>317</u>	<u>-</u>	<u>2,683</u>

Fund name

The Toy Trust

Purpose of restriction

To install Ethernet ports into older carts already in hospitals.

4 Tangible assets	Motor vehicle £	Fixtures and Fittings £	Computer equipment £	Total £
Cost				
At 1 May 2023	32,950	1,596	4,976	39,522
Additions	-	-	1,250	1,250
Disposals	-	-	(2,746)	(2,746)
At 30 April 2024	<u>32,950</u>	<u>1,596</u>	<u>3,480</u>	<u>38,026</u>
Depreciation				
At 1 May 2023	10,982	1,276	3,509	15,767
Depn reversed re. disposals	-	-	(2,358)	(2,358)
Charge for year	10,982	320	957	12,259
At 30 April 2024	<u>21,964</u>	<u>1,596</u>	<u>2,108</u>	<u>25,668</u>
Net book value				
At 30 April 2024	<u>10,986</u>	<u>-</u>	<u>1,372</u>	<u>12,358</u>
At 30 April 2023	<u>21,968</u>	<u>320</u>	<u>1,467</u>	<u>23,755</u>

5 Debtors and prepayments	2024 £	2023 £
Trade debtors	8,967	-
Prepayments	2,442	1,078
Other debtors	-	335
	<u>11,409</u>	<u>1,413</u>

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Notes to the accounts continued
for the year ended 30 April 2024

6 Creditors and accruals	2024	2023
	£	£
Accruals	990	935
Taxation and social security	5,057	-
	<u>6,047</u>	<u>935</u>

7 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £29,550 (previous year:

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Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 April 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Grants and donations	14,695	18,854	3,000	-	17,695	18,854
Sales	172,922	243,240	-	-	172,922	243,240
Profit from fixed asset disposal	228	344	-	-	228	344
Total income	187,845	262,438	3,000	-	190,845	262,438
Expenditure						
Mobile gaming units	110,111	144,191	317	-	110,428	144,191
Freelance fees	50,750	58,850	-	-	50,750	58,850
Storage	1,367	1,720	-	-	1,367	1,720
Van hire and fuel	1,306	5,946	-	-	1,306	5,946
Motor expenses	1,099	628	-	-	1,099	628
Accommodation and travel	2,696	2,577	-	-	2,696	2,577
Equipment and gaming equipment	2,628	1,493	-	-	2,628	1,493
Office costs	579	1,038	-	-	579	1,038
Independent examination	990	760	-	-	990	760
Fundraising	207	230	-	-	207	230
IT and software	1,352	6,932	-	-	1,352	6,932
Depreciation	12,259	12,906	-	-	12,259	12,906
Merchandise	3,298	2,421	-	-	3,298	2,421
Insurance	1,441	749	-	-	1,441	749
Total expenditure	190,083	240,441	317	-	190,400	240,441
Net income / (expenditure)	(2,238)	21,997	2,683	-	445	21,997
Fund balances brought forward	104,261	82,264	-	-	104,261	82,264
Fund balances carried forward	102,023	104,261	2,683	-	104,706	104,261