

**Charity number: 1178420 & SC049525**

**THE ROCKINR**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

**THE ROCKINR**

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## THE ROCKINR

### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 APRIL 2025

<b><u>Trustees</u></b>	Elizabeth Brook, Chair Hayley Wainwright, Trustee Sean Mcgaughran, Trustee
<b><u>Charity registered numbers</u></b>	1178420 and SC049525
<b><u>Registered office</u></b>	16 Sunnyhill Crescent Wrenthorpe Wakefield West Yorkshire WF2 0PR
<b><u>Independent examiner</u></b>	Susan Seaman, BA, FCA, CIOT AAB Audit & Accountancy Limited Gresham House 5-7 St Pauls Street Leeds LS1 2JG
<b><u>Bankers</u></b>	Barclays Bank Plc Leicester LE87 2BB

## THE ROCKINR

### TRUSTEES' REPORT FOR THE YEAR ENDED 30 APRIL 2025

The Trustees present their annual report together with the financial statements of the Charity for the year 1 May 2024 to 30 April 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

#### Objectives and activities

##### a. Policies and objectives

The activities set out in this report have been undertaken to further the charity's charitable purpose for the public benefit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### b. Strategies for achieving objectives

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).

##### c. 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.

## **THE ROCKINR**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025**

#### **Achievements and performance**

##### **a. Main achievements of the Charity**

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 expenditure for the year was £25,180, including expenditure of £22,497 on unrestricted funds and net expenditure of £2,683 on restricted funds

##### **a. Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £51,896.

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.

##### **b. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies

#### **Structure, governance and management**

##### **a. Constitution**

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.

##### **b. Methods of appointment or election 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.

## THE ROCKINR

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

#### **Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**Elizabeth Brook**

Trustee

Date: 14 November 2025

## THE ROCKINR

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 APRIL 2025

#### Independent Examiner's Report to the Trustees of The RockinR ('the Charity')

I report to the charity Trustees on my examination of the accounts of the CIO for the year ended 30 April 2025.

#### Responsibilities and Basis of Report

As the Trustees of the CIO (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Accounts Regulations') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the 2006 Accounts Regulations and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent Examiner's Statement

Since the CIO is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Accounts Regulations. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records and with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 14 November 2025

Susan Seaman, BA, FCA, CIOT

#### AAB Audit & Accountancy Limited

Gresham House  
5-7 St Pauls Street  
Leeds  
LS1 2JG

**THE ROCKINR****STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 APRIL 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income:</b>					
Grants and donations		51,500	-	51,500	17,695
Provision and Repair of Gaming Carts		159,256	-	159,256	172,922
Profit from fixed asset disposal		11,079	-	11,079	228
<b>Total income</b>		<b>221,835</b>	<b>-</b>	<b>221,835</b>	<b>190,845</b>
<b>Expenditure on:</b>					
Mobile gaming units		152,791	2,683	155,474	110,428
Freelance fees		62,800	-	62,800	50,750
Storage		1,647	-	1,647	1,367
Van hire and fuel		1,695	-	1,695	1,306
Motor expenses		740	-	740	1,099
Accommodation and travel		3,088	-	3,088	2,696
Equipment and gaming equipment		3,144	-	3,144	2,628
Office costs		610	-	610	579
Independent examination		2,700	-	2,700	990
Fundraising		240	-	240	207
IT and software		2,436	-	2,436	1,352
Depreciation		8,632	-	8,632	12,259
Merchandise		1,352	-	1,352	3,298
Insurance		2,457	-	2,457	1,441
<b>Total expenditure</b>		<b>244,332</b>	<b>2,683</b>	<b>247,015</b>	<b>190,400</b>
<b>Net movement in funds</b>		<b>(22,497)</b>	<b>(2,683)</b>	<b>(25,180)</b>	<b>445</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		102,023	2,683	104,706	104,261
Net movement in funds		(22,497)	(2,683)	(25,180)	445
<b>Total funds carried forward</b>		<b>79,526</b>	<b>-</b>	<b>79,526</b>	<b>104,706</b>

All operations are from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 - 14 form part of these financial statements.



**THE ROCKINR**  
**REGISTERED NUMBER:**

**BALANCE SHEET**  
**AS AT 30 APRIL 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	6	27,630	12,358
		<u>27,630</u>	<u>12,358</u>
<b>Current assets</b>			
Stocks	7	-	2,389
Debtors	8	2,644	11,409
Cash at bank and in hand		284,394	84,597
		<u>287,038</u>	<u>98,395</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	9	(235,142)	(6,047)
		<u>51,896</u>	<u>92,348</u>
<b>Net current assets</b>			
		<u>79,526</u>	<u>104,706</u>
<b>Total assets less current liabilities</b>			
		<u>79,526</u>	<u>104,706</u>
<b>Total net assets</b>		<u><u>79,526</u></u>	<u><u>104,706</u></u>
<b>Charity funds</b>			
Restricted funds	10	-	2,683
Unrestricted funds	10	79,526	102,023
		<u>79,526</u>	<u>102,023</u>
<b>Total funds</b>		<u><u>79,526</u></u>	<u><u>104,706</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**Elizabeth Brook**  
 (Chair of Trustees)  
 Date: 14 November 2025

The notes on pages 8 to 14 form part of these financial statements.

## THE ROCKINR

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

#### 1. General information

The charity is a Charity Incorporated Organisation (CIO), and is a registered charity in England and Wales and Scotland. The address of the principal office 19 Sunnyhill Crescent, Wrenthorpe, Wakefield, WF2 0PR.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The RockinR 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.

##### 2.2 Going concern

The trustees, having made due and careful enquiry, are of the opinion that the charity has adequate working capital to execute its operations over the next 12 months. The trustees, therefore, have made an informed judgement, at the time of approving the financial statements, that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

As a result, the trustees have continued to adopt the going concern basis of accounting in preparing the annual financial statements.

##### 2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

##### 2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

## THE ROCKINR

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

#### 2. Accounting policies (continued)

##### 2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### 2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### 2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £200 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

The estimated useful lives are as follows:

Motor vehicles	- 3 years
Fixtures and fittings	- 5 years
Computer equipment	- 3 years

##### 2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

##### 2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

THE ROCKINR

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025

2. Accounting policies (continued)

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Donations</b>				
The Toy Trust	-	-	-	3,000
Other Donations	51,500	-	51,500	14,695
<b>Total 2025</b>	<u>51,500</u>	<u>-</u>	<u>51,500</u>	<u>17,695</u>
<b>Total 2024</b>	<u>14,695</u>	<u>3,000</u>	<u>17,695</u>	

4. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>2,700</u>	<u>990</u>

5. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 30 April 2025, no Trustee expenses have been incurred (2024 - £NIL).

**THE ROCKINR****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025****6. Tangible fixed assets**

	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>				
At 1 May 2024	32,950	1,596	3,480	38,026
Additions	34,890	-	-	34,890
Disposals	(32,950)	-	-	(32,950)
At 30 April 2025	34,890	1,596	3,480	39,966
<b>Depreciation</b>				
At 1 May 2024	21,964	1,596	2,108	25,668
Charge for the year	7,676	-	956	8,632
On disposals	(21,964)	-	-	(21,964)
At 30 April 2025	7,676	1,596	3,064	12,336
<b>Net book value</b>				
At 30 April 2025	27,214	-	416	27,630
At 30 April 2024	10,986	-	1,372	12,358

**7. Stocks**

	2025 £	2024 £
Finished goods and goods for resale	-	2,389

THE ROCKINR

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025

8. Debtors

	2025 £	2024 £
<b>Due within one year</b>		
Trade debtors	-	8,967
Prepayments and accrued income	2,644	2,442
	<u>2,644</u>	<u>11,409</u>

9. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,331	5,057
Accruals and deferred income	233,811	990
	<u>235,142</u>	<u>6,047</u>

**THE ROCKINR****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025****10. Statement of funds****Statement of funds - current year**

	Balance at 1 May 2024 £	Income £	Expenditure £	Balance at 30 April 2025 £
<b>Unrestricted funds</b>				
General Funds	102,023	221,835	(244,332)	79,526
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Restricted funds</b>				
The Toy Chest	2,683	-	(2,683)	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total of funds</b>	<hr/> <hr/> 104,706	<hr/> <hr/> 221,835	<hr/> <hr/> (247,015)	<hr/> <hr/> 79,526

**Statement of funds - prior year**

	Balance at 1 May 2023 £	Income £	Expenditure £	Balance at 30 April 2024 £
<b>Unrestricted funds</b>				
General Funds	104,261	187,845	(190,083)	102,023
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Restricted funds</b>				
The Toy Trust	-	3,000	(317)	2,683
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total of funds</b>	<hr/> <hr/> 104,261	<hr/> <hr/> 190,845	<hr/> <hr/> (190,400)	<hr/> <hr/> 104,706

**Purposes of Restricted Funds**

The Toy Chest - to install Ethernet ports into older carts already in hospitals.

THE ROCKINR

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	27,630	27,630
Current assets	287,038	287,038
Creditors due within one year	(235,142)	(235,142)
<b>Total</b>	<b>79,526</b>	<b>79,526</b>

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	12,358	-	12,358
Current assets	95,712	2,683	98,395
Creditors due within one year	(6,047)	-	(6,047)
<b>Total</b>	<b>102,023</b>	<b>2,683</b>	<b>104,706</b>

12. Related party transactions

There are no related party transactions to disclose in the year.