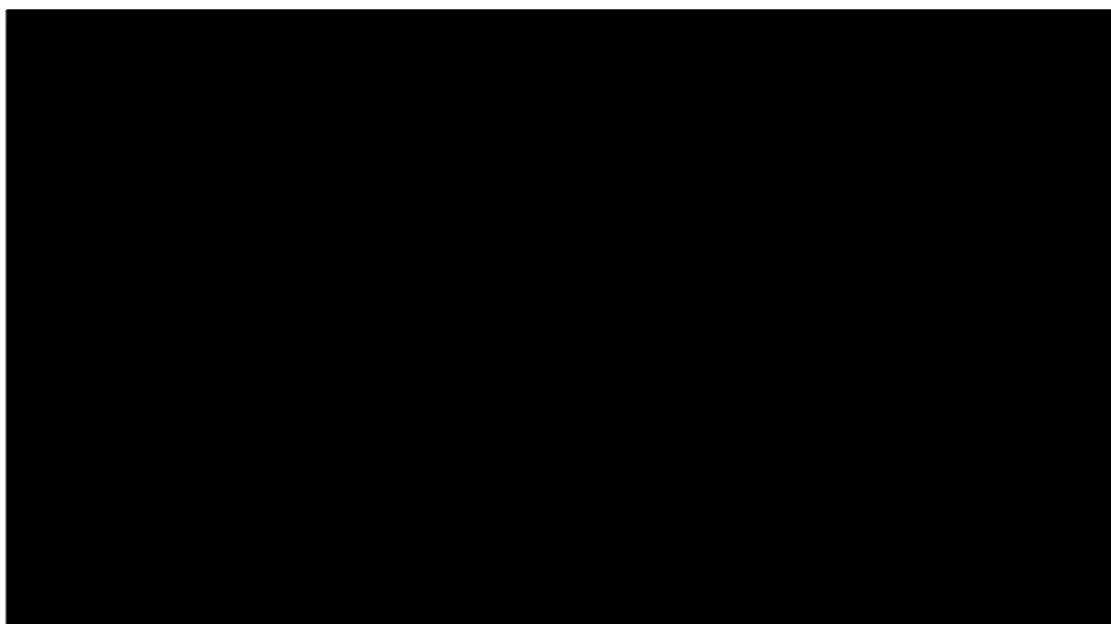


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**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
SENSATIONALL (SCIO)**

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2024

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SENSATIONALL (SCIO)

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

The trustees have pleasure in presenting their Annual Report with Financial Statements for the year end 31st March 2024.

OBJECTIVES AND AIMS

The Charity's objectives are set out in its Constitution:

a) to assist neurodivergent children and adults and those with multiple support needs and their families by providing:

- * therapeutic sensory activities and support networks
- * training in therapeutic activities and techniques
- * opportunities for play and social integration

b) the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

Most people with Multiple Support Needs have neurodevelopmental conditions which are life long and fundamentally affect brain function, often causing difficulty in processing information, behavioural and self-regulation problems and physical or sensory impairment. These conditions can seriously affect the ability to learn and achieve full potential, and difficulty experienced in establishing relationships can result in social isolation for those affected and their families. SensationALL aims to alleviate the impact on individuals and families through a variety of activities, therapeutic experiences, training and advice.

SIGNIFICANT ACTIVITIES

We provide services for all ages: from 0 years old to adults.

Ages 0-5

Sensory Play - A semi structured group which aims to encourage children to use their senses to explore and make sense of the world, devised by our practitioners to develop the use of language, gross motor skills, social interaction and the senses - touching, tasting, hearing, smelling and improved movement.

Families

Stay & Play - An informal session for families to access our soft play and sensory room supported by experienced staff. It's also an opportunity for parents to make connections with other parents/carers to develop their support networks.

School Age

Chill-OOT! - A self-regulation programme to help youngsters develop vital coping strategies and practical techniques that build resilience and confidence, which may help when struggling with sensory overload, regulating their mood, emotions and behaviour at home or in school.

Holiday Groups - During the school holidays we run sessions for MSN children and their siblings to attend fun activities where they can play, relax and meet friends. For parent/carers, this provides vital respite opportunities during the holidays and by including siblings it enables them to drop off all their children at a recreational session that is tailored for all their needs.

SociALLise - our range of social groups led by experienced staff for children and young people with additional support needs and complex conditions who require a tailored space to make friends and build confidence in social situations:

SociALLise (Primary) - For primary school aged children to learn to interact, have fun and build friendships. The fun informal sessions are packed with activities, arts & crafts, games and outdoor play to encourage social skills and boost self confidence in ability and self-esteem. Teen SociALLise - For teenagers who lack opportunities to socialise and make friendships, it focuses on self-confidence, emotional wellbeing and group activities as well as occasional outings or events to develop community based social skills. SociALLise + (Plus) - Designed for teens and young adults more complex support needs or learning disabilities who require an increased level of support, in order to socialise and communicate. Young Adult SociALLise (YAS) - Created for school leavers up to approx. 25-years to support their transition into adulthood. Through this social group they can maintain friendships made in SociALLise while focusing on developing core skills to aid their transition to independent living, further education or employment.

SENSATIONALL (SCIO)

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

Adults

Monday Mayhem - Adults with learning disabilities and complex physical needs participate in a range of supported activities aimed at promoting social interaction, communication and having fun. Activities include baking, arts and crafts, movement and dance, social games and sensory exploration - all designed to help develop social and life skills.

Adult Neurodiversity Support Group - Adult support groups for those 18+ with suspected or diagnosed conditions, who want to understand more about their condition while meeting others facing similar situations. These are weekly sessions facilitated by SensationALL staff, allow attendees to build a social support network while gaining practical advice and tips on living with a neurodivergent condition.

Parent/carer support

Tea & Tips - An advisory consultation with a senior member of our team, when parent/carers can talk about challenges they are facing and we offer practical guidance and strategies they can use at home.

Training

SensationALL runs a yearly programme of training workshops on a term time basis which cover the following subjects:

- * Introduction to Autism and Neurodiversity
- * Sensory Issues
- * Self-regulation
- * Wellbeing and Resilience
- * Developing practical strategies

These sessions are delivered by our own clinical staff who provide external training to other third sector groups and associated professionals as well as parents, carers and students.

Parent Support Groups

Led by our Family Support Practitioner, these regular sessions offer an informal safe space for parents and carers to meet others in similar situations and share experiences of caring for someone with complex needs. Sessions take place in Westhill and Aberdeen and periodically across various locations in Aberdeenshire in response to demand.

Flexible Learning Pathway Provision

SensationALL is an approved external supplier with Aberdeenshire Council for their Flexible Pathway Plus programme which provides out of classroom support to primary school children with identified support needs who are struggling to integrate into the school environment due to their sensory or behavioural issues. By attending SensationALL for a few hours during the school week and working 1 to 1 with a practitioner we can address interaction levels, sensory tolerances, and emotional management which improves their resilience, so they are better able to cope in the classroom setting. Schools will request a place for specific pupils (reviewed each academic term) and based on our assessment of the individual's needs a programme of interaction will be agreed.

Services to the Community

In addition to its Core Activities, SensationALL provides:

Room Hire - Our soft play and sensory room and meeting rooms are hired by local residents and organisations on a semi-regular basis.

Volunteering Opportunities - Volunteers help to run services and raise funds whilst enabling personal improvement through the development of practical and social skills and the setting and achievement of personal goals. SensationALL is grateful to its volunteers: we cannot run our services effectively without them and appreciate the funds raised by them.

Childcare - Breakfast Clubs and After School Clubs are run from Monday to Friday by our subsidiary, Schools Out! Club (Westhill) Limited. The children are looked after by trained staff and taken to or from school. It also provides childcare at all-day Holiday Clubs during school holidays, subject to demand.

SENSATIONALL (SCIO)

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Delivering Public Benefit

SensationALL provides therapy-based activities and services for neurodivergent children and adults or those with any disability or support need. Our specialist team empowers families by equipping them with practical techniques to address the lifelong challenges that complex conditions present. Through our timetable of groups and sessions we develop an individual's communication, motor-skills, sensory processing, social interaction, learning, emotional regulation, behaviour, or general development to help them achieve their full potential.

2023-24 saw the birth of a new era for the Charity with the launch of our five-year strategy, aimed at expanding our reach across the Northeast and promoting our service provision to new audiences, as well as nurturing our pre-existing support to ensure we meet demand and continue to be a needs' led organisation, responsive and versatile.

Thanks to a grant from the Autistic Adult Support Fund (via Inspiring Scotland), we were able to add to our portfolio of support for neurodivergent adults with the launch of our Adult Support Group in November 2023. This was in response to repeated feedback from many of our parent/carers, who had been accessing SensationALL's services for their children but were also desperate to seek practical, social and emotional support for themselves as a diagnosed or self-identifying neurodivergent individual. Thanks to the funding, we were able to launch an in-person and online weekly group meeting our ambition to expand our support to those 18+ from across the northeast.

2023 also saw outreach services increase following the purchase of our resource van in 2022. We successfully delivered a wide selection of activities and services across the Northeast, travelling to key locations where our registered families reside including Inverurie, Stonehaven and Banchory. Such was the success of these sessions, that we attracted many new individuals and families registering with us, clearly evidencing the demand for consistent support in rural areas. It is our aim to continue a targeted outreach provision across 2024, bringing our practical support tools to those in need.

The focus of the period was to build a firmer presence for the charity, supporting us in becoming widely recognised as a key provider of additional support services in Scotland. To aid this we partnered with other third sector organisations to run joint projects to a wider audience. Most notably, partnering with Autism and Neurodiversity Northeast to the launch "Binky the Sensory Bus" to jointly deliver services to Peterhead and Fraserburgh where there is currently extremely limited support for neurodivergent school age children. We also strengthened current relationships with similar providers such as Rainbow Rogues, Fly Cup and Avenue, who all partnered with us to facilitate a series of sessions at their venues, designed to engage both children and adults in sensory activities and provide life skills and social opportunities.

As we moved into our second and final year of a two-year funded lease at our city centre site, Belgrave House, we launched a fourthteen SociALLise group to meet the demand in central Aberdeen. Belgrave House is also utilised for Neurodiversity training, information coffee mornings, parent/carer support groups and staff training events. We also took the opportunity to lease the space as a community hire venue, welcoming national charity Enable and a local first aid group on a regular basis. As the funding from The National Lottery (which has directly covered Belgrave lease costs) ends in November 2024, we plan to seek funding to extend the lease or look to alternative options to retain our presence in the city.

We continued to make improvements at our main activity centre, The Old Schoolhouse in Westhill as, the soft play room was insulated and ceiling tiles replaced as well as sensory lighting panels being installed thanks to the dedicated funding from long term corporate supporter, RSM Aberdeen. These improvements improve both the environmental output and aesthetics of our facilities. Following a donation of £5,000 from HSBC's community fund to improve our outdoor facilities and the generous support of FES Ltd to provide the labour free of charge, our ambition of installing a wheelchair accessible path in our garden in March 2024 was realised, and the installation of a sensory trail and outdoor equipment began, due to be finished by Summer 2024.

SensationALL moved forward with its plans to implement a CRM (customer relationship management) platform, and following a period of research and assessment during Summer 2023, the purchase and migration to Charity Log began in early 2024. This has allowed us to streamline and automate many administrative tasks. We have improved the storage of consent forms and user details; this has allowed us to more accurately document the individuals journey with us. The charity log has helped us improve footfall tracking and provided easier ways to communicate with our families such as via automated text messages and reminders.

In a record-breaking period, we received over 500 new registrations, almost a 150% increase on the previous year. This growth in demand demonstrates that our support is urgently needed by many families facing crisis due to unable to access or on lengthy waiting lists for statutory services. However, we are working at capacity and cannot increase funding quickly enough to meet the soaring demand. As well as working to identify trusts and foundations who will fund salaries and overhead expenditure (essential in order to continue our provision), the Charity must now look to secure income from other streams such as service level agreements and local authorities, as we continue to fill a widening gap in local provision to individuals with support needs and complex conditions.

SENSATIONAL (SCIO)

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Significant Events

In September 2023 the charity made some internal role changes to better suit the ever-growing needs of the service team and our specialist provision. Current Service Team Leader [REDACTED] celebrated her 5-year anniversary with the organisation, and moved into the role of Clinical Team Leader, assuming management of our FLP provision and providing bespoke clinical advice and consultations to both parents/carers and professionals alike, also undertaking the delivery of our in-house training packages and running all elements of staff CPD (continued professional development). The role of Service Team Leader was then filled by [REDACTED] [REDACTED] with a tighter focus on administrative and regulatory aspects of services, and [REDACTED] was promoted to Outreach Practitioner, as we identified a need to appoint a lead for our outreach department who could further support the development of an outreach strategy.

These appointments and role changes have made a significant improvement in day-to-day operations, with all service components now overseen by the Chief Executive, with the aim to streamline both operational and service departments. Clinical Consultancy Manager [REDACTED] remains the lead on all clinical developments, but whose role has grown latterly into providing specialist consultancy to local authority providers, NHS and professionals as an income generation avenue for the charity.

SENSATIONALL (SCIO)

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

FINANCIAL REVIEW

Financial review

Funders and doners

The National Lottery remains our largest single funder in this financial period and November 2023 sees us enter the third and final year of the funding agreement. Their support has enabled us to strengthen our services for children and young people 0-18 years and their families. Other multi-year funding agreements are in place with BBC Children in Need, Impact Funders (Volunteer Support Fund), RS MacDonald, Northwood Charitable Trust and Agnes Hunter Trust. In addition, in 2023, the charity gratefully received funding from Bank of Scotland (Reach fund) who contributed towards the Service Team Leader's salary. All these grants have brought a level of financial security so we can commit to a timetable of core services.

Capital funding was secured from the Just Transition Fund, Seven Incorporated Trades of Aberdeen (Widows Fund) and the Garioch Area Initiatives Fund (Aberdeenshire Council) for a project to replace our boiler at the Old Schoolhouse which took place in February 2024. This is the first step in our long-term plan to improve the Old Schoolhouse's environmental impact which will reduce both our energy costs and carbon footprint.

Corporate donations grew year-on-year with continued support from RSM, Fulcrum, ADW and STATS Group as well as new support from several location businesses including ESWL and Retek who made significant donations from their fundraising activities.

Our own fundraising events have gone from strength to strength with the largest event being our annual ball which increased in size to generate almost £30,000 largely thanks to sponsorship from JEllie Foundation, Oilenco, and Global Port Services.

Restatement of prior year reserves

The charity adopts the Statement of Recommended Practice (SORP) for charities with the preparation of the annual financial statements. As such, the board of trustees have detailed the income recognition policy of the charity within the accounting policies. This is such that "All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably". This policy is in line with the SORP section's 5.8 and 5.10.

In prior years reported income recognised from grants and donations were deferred so to match the income awarded to when the spending of such funds took place. The deferral of which would straddle income into the following financial reporting year. Given the income recognition requirements of the SORP, the board of trustees reviewed and agreed to restate the prior year accounts so to align the reporting of the financial statements with the SORP.

The monetary effect of this restatement of prior year income is detailed in the accounting policies headed as "Restated Corresponding Figures".

The board of trustees have considered the restatement made and its impact on the group position. On review of the restated income recognised, the deferred income, and treatment thereon, the group would not have breached the income threshold whereby consolidated financial statements would be required with a statutory audit carried out.

The following financial performance review paragraph refers to the restated income and reserves of the prior year financial statements.

Financial Performance

The charity's costs exceeded its income in 2023/24 by £50,415 (2022/23: £5,990 surplus). Total income increased by 10% to £372,693 while operating costs increased by 27% to £423,108. Whilst the larger increase in operating costs has reduced the charity's net assets by 12%, the charity retains a healthy reserves balance of £357,792. This is made up of restricted funds of £191,775 (2023: £181,012) and unrestricted funds of £166,017 (2023: £227,195).

Our increase in operating costs in 2024 were mainly funded from the use of unrestricted income and funds. As shown in the SOFA, the unrestricted expenditure of £224,077 represents an increase on 2023 by 59%. While restricted expenditure of £199,031 represents an increase on 2023 by 3%.

SENSATIONALL (SCIO)

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

Most of this increase came from higher payroll costs from the year to 31 March 2023 which increased by £77,307 (or 34%). Payroll costs continue to be the main cost for the charity to allow it to carry out its objectives with labour-intensive service activities provided for users of the charity. The average number of staff employed by the charity increased to 20 (2023: 13), this increase helped the charity meet the increased demand seen this year from users of our services offered by the charity. As with the year to 31 March 2023, the charity continues to provide a fair living wage rate for all employees. The charity remains extremely grateful toward all donors of funds restricted to payroll costs. Donations restricted for the use of payroll costs in the 2024 year remained the same as the prior year. Therefore, our increase in payroll costs for 2024 from higher staff number, and offering a fair living wage, was funded entirely from the charities unrestricted funds.

Another significant area contributing to increased operating costs in 2024 for the charity came from utilities. Light and heating costs more than doubled due to the impact of rising standing charges and per kWh costs. The charity would like to thank the donors of restricted funds toward utility costs which helped to offset the increase in utility costs. Contributions from generous donors and grants awarded allowed for the charity to fit new boilers at the Old School House at the end of the financial year. The upgrades were deemed essential and are expected to lower the power consumption requirements from running services from the facility.

Income recognised in the SOFA of the last three years is categorised below:

Income from:	2023/24	2022/23	*	2021/22	*
Grants at Donations	£258,772	£248,601	*	£389,254	*
Total Income	£372,693	£339,780	*	£463,433	*
Service provision	£110,478	£35,532		£35,487	
Fundraising	£35,572	£53,453		£37,423	
* as restated					

This year the charity income fell short of its overall expected cash income. This is due to lower-than-expected grant funding and donations given the increasingly competitive nature of funding within the charity sector following the cost-of-living crisis and inflationary challenges throughout the year to 31 March 2024. The charity is most grateful for all continuing and new donors and grant funders providing financial support to the charity in the year. Looking ahead, the charity is exploring further opportunities to attract and secure new donors so to maintain financially sustainable reserves.

There were areas of the charity where income exceeded expectations. Service-related activities, particularly Session Fees doubled to £74,906 (2023: £35,532). The increase was mainly due to new training income services provided to Aberdeen City Council.

Income from fundraising activities was notably higher in the prior year to 31 March 2023 due to match funding by The JEllie Foundation at the dinner dance in March 2024.

Reserves policy

The Trustees reviewed the reserves policy during the year and maintained the policy of a minimum nine months of operating costs to be held as available reserves (2023: nine months).

The charity defines available reserves as Unrestricted funds less Fixed Assets or funds already set aside within unrestricted funds.

Assuming the same operating expenditure going forward then the available reserves as at 31 March 2024 are equivalent to nine months of 2024's operating expenditure (2023: 13 months).

Going concern

The trustees have prepared the financial statements of the charity on a going concern basis given the healthy financial position.

FUTURE PLANS

Following the launch of our new strategy, a clear path has been drawn for the organisation follow over the next five years. As well as continuing to focus on high quality levels of service provision and ensuring those in our pre-existing community get access to our social, emotional and practical support services, SensationALL will seek to expand across moray and further afield if opportunity arises.

Seeking large scale support from the local authority and NHS will be a key component of our expansion plans, allowing a wider audience to be referred to our services and a sustainable income source to fuel core as well as project delivery. Salaries continue to be the biggest cost to the organisation as a charitable service provider, and securing funding from grants and trusts for these continues to be our largest challenge.

We are committed to improving our specialist facilities and equipment, and therefore across 2024 - 2025 SensationALL will begin the planning phase of an exciting expansion project for our main centre, The Old Schoolhouse, consulting with our users, families, the local community and wider public on how we can best meet their needs as well as making significant improvements to the environmental aspect of the building, with the aim to lower our carbon emissions and achieve an energy performance rating of A.

SENSATIONALL (SCIO)

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered on 15 May 2012 and is subject to regulation by the Office of the Scottish Charity Regulator.

The Charity's Constitution sets out the Charity's purpose, membership eligibility, the appointment of trustees and the holding of meetings by the members and by the trustees.

At the last AGM, the trustees presented changes to the constitution that were unanimously adopted by the membership, ensuring that online participation is allowed for meetings to encourage wider participation, and to address the issue of travel connectivity within the widespread geographical area that SensationALL covers. We also ensured the language throughout our constitution is inclusive and non-gender specific to meet our ethos of being welcoming to all.

Recruitment and appointment of new trustees

The members of the Charity appoint the trustees to serve on the Board at the Annual General Meeting. During the year, the trustees may appoint, through a recruitment process, a member or individual with specific skills and relevant experience to be a trustee.

We also conduct regular board skills reviews, and have undergone open recruitment processes to address any identified skills gaps and welcome new trustees to the board. We have also altered our board meeting agendas to include inputs from delivery staff so that we can be more aware of the challenges and opportunities for the future of the charity. Trustees have also been able to get involved with a range of learning opportunities, through the local Third Sector Interface (Aberdeenshire Voluntary Action and ACVO) as well as through SCVO, trustees week and other opportunities.

Membership is open to anyone over 16 years old that has evidenced an interest in the purpose and work of the organisation and in the opinion of the trustees can make a positive contribution to the furtherance of the organisation's purpose and work.

The Board generally controls the activities of the organisation, including being responsible for monitoring and controlling the financial position of the organisation. The Board met six times in 2023/2024.

The Chief Executive is responsible for the Charity's operations and service delivery and attends Board meetings alongside the Clinical Consultancy Manager.

Related parties

The Charity wholly owns Schools Out! Club (Westhill) Limited, (SOC), whose registered address is the same as the Charity's, and which provides before and after school club services to local primary children. One of the Charity's trustees is a director of our subsidiary.

Consolidated Financial Statements have not been prepared for the group since the aggregate gross income is under the Charities Act threshold for doing so of £500,000. Additionally, the board of trustees have not elected to prepare consolidated financial statements.

Schools Out! Club (Westhill) Limited changed its reporting date to 31 March 2024, so to align with the parent Charity. In the period 1 June 2023 to 31 March 2024 (nine months), SOC made a small loss of £2,487. In the comparative year, to 31 May 2023, SOC made a small profit of £1,149.

While a small loss was made in the shortened period, this remains a significant improvement from the substantial losses of £12,412 in 2022. The near break-even position in 2023 and 2024 reflects the recovery of the company's activities from the detrimental impact of Covid. In particular, the number of children attending the Clubs and registered for the future are near to the maximum approved by the Care Inspectorate.

The Charity has a Facility Agreement with SOC, under which SOC may draw down amounts up to a maximum loan of £15,000. SOC pays interest on the loan, and may make repayments of the loan in part or in whole at its discretion at any time up 31st March 2025, which is the date it currently must be repaid in full.

The Charity has a Cost Share Agreement with SOC, under which it shares the running costs of the Old School House, which both use.

These transactions are under normal market conditions. The amount receivable from SOC at the year-end reporting date is stated in Note 13 to the Financial Statements.

SENSATIONALL (SCIO)

REPORT OF THE TRUSTEES for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The board and the CEO have worked closely together to review and update the organisational risk register, ensuring that we are fully informed during our decision-making processes, and are cognizant of all risks that may occur. This is just one aspect of the ongoing improvement and review cycle that we are adopting, looking at regular reviews of all policies to ensure we are keeping up-to-date, and abreast with good practice.

The trustees consider that the major risks faced by the Charity are reflected in the preceding paragraphs, and are:

- * insufficient funding;* an inability to retain and recruit key staff and trustees; and* a decrease or reduction in community support.

Investing in our people

This year, we have also taken out membership with ACOSVO (the Association of Chief Officers of Scottish Voluntary Organisations) which will allow our CEO and chairperson to access support, mentoring and learning out with the local area.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC043156

Trustees

Chair	Resigned 16/04/2024
Treasurer	Appointed 04/07/2024
	Resigned 09/05/2023
	Resigned 17/04/2023
	Appointed 01/09/2023
	Appointed 01/09/2023 and Resigned 25/06/2024

Report of the trustees, approved by order of the board of trustees, on and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SENSATIONALL (SCIO)**

I report on the accounts for the year ended 31 March 2024 set out on pages ten to seventeen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bankhead Drive
City South Office Park
Portlethen
Aberdeenshire
AB12 4XX

Date: 23/12/2024

SENSATIONALL (SCIO)

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		48,978	209,794	258,772	248,607
Other trading activities	2	110,478	-	110,478	88,985
Investment income	3	3,443	-	3,443	2,194
Total		162,899	209,794	372,693	339,786
EXPENDITURE ON					
Charitable activities					
Charitable expenditure		221,197	199,031	420,228	331,348
Governance costs		2,051	-	2,051	2,093
Other		829	-	829	355
Total		224,077	199,031	423,108	333,796
NET INCOME/(EXPENDITURE)		(61,178)	10,763	(50,415)	5,990
RECONCILIATION OF FUNDS					
Total funds brought forward		227,195	181,012	408,207	402,217
TOTAL FUNDS CARRIED FORWARD		166,017	191,775	357,792	408,207

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

SENSATIONAL (SCIO)

STATEMENT OF FINANCIAL POSITION
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	16,191	100,690	116,881	119,221
Investments	9	1	-	1	1
		<u>16,192</u>	<u>100,690</u>	<u>116,882</u>	<u>119,222</u>
CURRENT ASSETS					
Debtors	10	43,969	-	43,969	72,280
Cash at bank and in hand		<u>154,362</u>	<u>91,085</u>	<u>245,447</u>	<u>236,535</u>
		<u>198,331</u>	<u>91,085</u>	<u>289,416</u>	<u>308,815</u>
CREDITORS					
Amounts falling due within one year	11	(48,506)	-	(48,506)	(19,830)
		<u>(48,506)</u>	<u>-</u>	<u>(48,506)</u>	<u>(19,830)</u>
NET CURRENT ASSETS					
		<u>149,825</u>	<u>91,085</u>	<u>240,910</u>	<u>288,985</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>166,017</u>	<u>191,775</u>	<u>357,792</u>	<u>408,207</u>
NET ASSETS					
		<u><u>166,017</u></u>	<u><u>191,775</u></u>	<u><u>357,792</u></u>	<u><u>408,207</u></u>
FUNDS					
Unrestricted funds:					
General fund				166,017	227,195
Restricted funds:					
Designated fund				<u>191,775</u>	<u>181,012</u>
TOTAL FUNDS					
				<u><u>357,792</u></u>	<u><u>408,207</u></u>

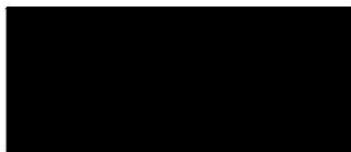
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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



The notes form part of these financial statements

SENSATIONALL (SCIO)

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The accounts (financial statements) 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 2015) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

The financial statements are prepared in sterling which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements are prepared on the going concern basis. The trustees have considered whether there are any material uncertainties regarding the charity's ability to continue in operation for the foreseeable future, and are content that it is appropriate to report on this basis.

Restated Corresponding Figures

The corresponding figures for the year to 31 March 2023 have been restated to recognise restricted grant income in line with the Statement of Recommended Practice and of the accounting policies. Income for the year to 31 March 2023 that was initially reported of £286,536 is restated to £339,786, an increase of £53,250. As a result the surplus for the year ended 31 March 2022 that was initially reported of £378,467 has been adjusted to £402,217, an increase of £23,750. The surplus for the year ended 31 March 2023 that was initially reported of £331,207 has been adjusted to £408,207, an increase of £77,000.

Income

All income is recognised in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Income received by way of grants and donations is included in full in the Statement of Financial Activities when receivable. Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. Where entitlement is conditional on the delivery of a specific performance by the charity, grants are recognised when the charity earns the right to consideration by its performance. If entitlement is not met then these amounts are deferred. Where a grant or donation is given for a specific purpose, it is included in restricted income and any unexpended portion is carried forward as a restricted fund.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

Assets under construction are held at cost and are not depreciated.

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Taxation

The company is a registered charity and is exempt from corporation tax on its charitable activity. No charge to corporation tax arose during the current or previous year. The company is not registered for VAT and expenditure includes VAT where relevant.

Fund accounting

The nature and purpose of the funds maintained by the charitable company are set out in note 12.

SENSATIONAL (SCIO)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

- continued

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Gifts-in-kind

Donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Debtors

Trade or other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fundraising events	35,572	-	35,572	53,453
Session Fees	74,906	-	74,906	35,532
	<hr/> 110,478	<hr/> -	<hr/> 110,478	<hr/> 88,985
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

In 2023 all other trading activities related to Unrestricted funds.

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Rents received	2,085	-	2,085	1,248
Interest income on loan	1,358	-	1,358	946
	<hr/> 3,443	<hr/> -	<hr/> 3,443	<hr/> 2,194
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

In 2023 all investment income related to Unrestricted funds.

SENSATIONALL (SCIO)**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024****4. NET INCOME/EXPENDITURE**

Net income(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation - owned assets	33,472	34,088
Deficit on disposal of fixed assets	115	-

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees serve on a voluntary basis and no remuneration payments are made to them.

Trustees' expenses

There were no trustees' expenses paid for the year 31 March 2024 nor for the year ended 31 March 2023.

6. STAFF COSTS

	2024 £	2023 £
Wages and salaries	281,271	210,131
Social security costs	16,824	12,192
Other pension costs	7,023	5,489
	<hr/> <hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/> <hr/>
	305,118	227,812
	<hr/> <hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/> <hr/>

The average monthly number of employees during the year was as follows:

	2024	2023
Operational	20	13
	<hr/> <hr/>	<hr/> <hr/>

No employees received emoluments in excess of £60,000.

7. PENSION CONTRIBUTIONS

The charity makes contributions to the pension scheme Nest on behalf of its employees. Contributions to these schemes are charged to the Statement of Financial Activities in the period to which they relate. Contributions payable during the year were £7,023 (2023-£5,489).

SENSATIONALL (SCIO)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023	70,000	152,148	11,721	233,869
Additions	25,668	5,109	470	31,247
Disposals	-	(691)	(2,034)	(2,725)
At 31 March 2024	<u>95,668</u>	<u>156,566</u>	<u>10,157</u>	<u>262,391</u>
DEPRECIATION				
At 1 April 2023	12,945	91,786	9,917	114,648
Charge for year	7,152	25,148	1,172	33,472
Eliminated on disposal	-	(691)	(1,919)	(2,610)
At 31 March 2024	<u>20,097</u>	<u>116,243</u>	<u>9,170</u>	<u>145,510</u>
NET BOOK VALUE				
At 31 March 2024	<u>75,571</u>	<u>40,323</u>	<u>987</u>	<u>116,881</u>
At 31 March 2023	<u>57,055</u>	<u>60,362</u>	<u>1,804</u>	<u>119,221</u>

In 2024 and 2023, net book values of £100,690 and £100,222 respectively of Tangible Fixed assets related to Restricted funds.

Asset additions under improvements to property comprises architect fees for refurbishment plans to the Old School House.

The Improvements to Property category above comprises the car park and play park, excluding play park equipment.

The Fixtures and Fittings category above includes the play park equipment.

9. FIXED ASSET INVESTMENTS

NET BOOK VALUE

	Shares in group undertakings £
At 31 March 2024	<u>1</u>
At 31 March 2023	<u>1</u>

The charity owns 1 Ordinary share in Schools Out! Club (Westhill) Ltd, a company registered in Scotland. The charity owns the whole allotted share capital in that company. The investment is stated at cost.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	5,170	13,425
Other debtors	20,214	13,061
Prepayments and accrued income	18,585	45,794
	<u>43,969</u>	<u>72,280</u>

In 2024 and 2023, all Debtors related to Unrestricted funds.

SENSATIONALL (SCIO)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2024

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	21,972	841
Social security and other taxes	7,257	5,993
Pension payable	2,033	1,228
Accrued expenses	17,244	11,768
	<hr/>	<hr/>
	48,506	19,830
	<hr/>	<hr/>

In 2024 and 2023, all Creditors related to Unrestricted funds.

Accrued expenses contain deferred income amounts which for 2023 are as restated.

12. MOVEMENT IN FUNDS

Restricted Grants and Donations include:

Donor	Contribution towards
Charity Aid Foundation - HSBC Community Grant	Outdoor equipment and sensory toys.
Children in Need	Service delivery for 0-18 year olds.
Comic Relief / Corra Foundation	Pre-school services.
Impact Funding partners	Volunteer support.
Northwood Charitable trust (DC Thomson)	Service delivery 2023/24.
The National Lottery - Year 2 instalment	Outreach services.
AVA Community Mental Health	Service delivery 2023/24.
Aberdeenshire Council - Opportunities for young people	Service delivery 2023/24.
Bank of Scotland	Service delivery 2023/24.
Inspiring Scotland	Adult support groups.
Agnes Hunter Trust - Yr1	Service delivery 2024.
St. James Place charitable foundation	Service delivery 2023/24.
Local Voices Funding - Easter services	Easter holiday programme 2024.

Unrestricted Grants and Donations include:

The RS McDonald Trust
Architecture doors and Windows
Fulcrum North Sea

13. RELATED PARTY DISCLOSURES

The charity's wholly owned subsidiary Schools Out! Club (Westhill) Ltd (SOC) commenced operations in August 2017 providing breakfast and after school club services to local primary school children. SensationALL (SCIO) is the ultimate parent charity of SOC.

SOC has received financial support from the charity through a loan of £15,000 (2023: £15,000). SOC pays interest on the loan at 4% above the base rate and may make repayments of the loan in part or in whole at its discretion at any time up to 31st March 2025, which is the date it currently must be repaid in full.

At 31 March 2024, SOC was due the parent charity £5,214 (2023: the parent charity was due SOC £1,938). During the period, the parent charity made recharges totalling £11,741 (2023: £4,745) to the subsidiary company. The issued share capital of SOC is £1 and fully paid up.

SENSATIONALL (SCIO)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

14. LIABILITY OF MEMBERS

The members of the organisation have no liability to pay any sums to help meet the debts (or other liabilities) of the organisation if it is wound up; accordingly, if the organisation is unable to meet its debts, the members will not be held responsible.

The members and charity trustees have certain legal duties under the Charities and Trustees Investment (Scotland) Act 2005 and the above clause does not exclude (or limit) any personal liabilities they might incur if they are in a breach of those duties or in breach of other legal obligations or duties that apply to them personally.

SENSATIONAL (SCIO)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	46,165	44,206
Grants	212,607	204,401
	<hr/>	<hr/>
	258,772	248,607
Other trading activities		
Fundraising events	35,572	53,453
Session Fees	74,906	35,532
	<hr/>	<hr/>
	110,478	88,985
Investment income		
Rents received	2,085	1,248
Interest income on loan	1,358	946
	<hr/>	<hr/>
	3,443	2,194
Total incoming resources	372,693	339,786
EXPENDITURE		
Charitable activities		
Wages	281,271	210,131
Social security	16,824	12,192
Pensions	7,023	5,489
Rates and water	1,145	449
Insurance	3,111	2,196
Light and heat	10,589	4,374
Telephone	1,785	607
Postage and stationery	1,387	1,150
Sundries	28,707	20,445
Fundraising activities	11,340	9,625
Training	3,998	2,354
Justgiving	427	520
Paypal	840	566
Sessional staff	11,311	16,554
Computer expenses	4,802	3,589
Travel	275	-
Property repairs	1,805	7,017
Depreciation of tangible fixed assets	33,473	34,090
Loss on sale of tangible fixed	115	-
	<hr/>	<hr/>
	420,228	331,348
Other		
Bad debts	816	340
HMRC interest payable	13	15
	<hr/>	<hr/>
	829	355
Support costs		
Governance costs		
Accountancy fees	2,051	2,093

This page does not form part of the statutory financial statements

SENSATIONALL (SCIO)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	2024	2023
	£	£
Total resources expended	423,108	333,796
Net (expenditure)/income	(50,415)	5,990

This page does not form part of the statutory financial statements