

CHARITY REGISTERED NUMBER:1205207

SENSING FRIENDS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

CHURCHILL ROSE

CHARTERED ACCOUNTANTS AND TAX ADVISERS

7 BELL YARD

LONDON

WC2A 2JR

SENSING FRIENDS

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number:	1205207
Chairman:	Tara Marie Dutton
Treasurer:	Peter Bowley
Trustees:	Tara Marie Dutton Sophie Stapleton Moiria Vincent Peter Bowley
Registered Office:	13 Hollingbury Rise Brighton BN1 7HH
Accountants:	Churchill Rose Chartered Accountants and Tax advisers 7 Bell Yard London WC2A 2JR

SENSING FRIENDS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

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SENSING FRIENDS
REPORT OF THE
FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

The charity is governed by its Articles of Association of 13 October 2023

Objectives and activities

The principal activity of the charity continues to be that of providing emotional support through therapeutic peer support groups, creative expression groups and one to one counselling support, to any young person aged 8 - 25 experiencing any form of physical or emotional disability or additional needs.

The charities aids in the promotion of social inclusion for the public benefit among children and young people aged between 8 and 25 residing in London and Sussex who are socially excluded from society, or parts of society, As a result of physical sensory loss, neurological divergence, trauma, PTSD and anxiety, relieving their needs and assisting them to integrate into society, in particular but not exclusively by providing counselling, Therapy and group activities in a safe environment designed to support them and enable them to build confidence, increase self-esteem and develop social and life skills which help to increase their capacities and capabilities and maximise their potential.

Summary of the main achievements of the charity

- Sensing Friends in 2024 has initiated 36 counselling assessments and after assessing has provided 20 young people with one to one counselling sessions. This counselling has been specifically for young people between the ages of 8-25 years.
- Sensing Friends has provided 8 Circle Of Friendship nature day peer group sessions during the year supporting up to 10 young people per session.
- Sensing Friends had provided 5 out and about sessions during 2024 supporting 8 young people to socialise with their peers
- Peer support and storytelling session
- 6 Young Woman's refugee well-being group supporting 4 young women
- Friendly Friday sessions supporting up to 10 young people at any one time, once a week from March through to October

Financial review

The total restricted income received in the year was £99,992. This was received in two separate grants from the Big Lottery Fund.

There was an underspend of the Big Lottery Fund in the year. The surplus funds of £5,737 was returned to the Big Lotter Fund (as agreed under the terms of the grant) in April 2024. All of this grant was used as restricted income, in line with the terms of the grant.

There was unrestricted income received in the year of £2,025. This was used in its entirety on unrestricted spend in the year.

Approved by the trustees on 31 May 2025 signed on its behalf by:



Tara Marie Dutton
Trustee

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF SENSING FRIENDS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

I report on the accounts which are set out on pages 3 to 8

Respective responsibilities of the

The trustees who are also directors of the company for the purpose of company law are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; 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 (FRS102).

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.



.....
Churchill Rose
Chartered Accountants and Tax advisers
7 Bell Yard
London
WC2A 2JR

Dated:

SENSING FRIENDS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Unrest'd Funds £	Rest'd Income Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources				
Incoming Resources from generated funds:				
Voluntary income	2,025	94,267	96,292	28,425
Total incoming resources	<u>2,025</u>	<u>94,267</u>	<u>96,292</u>	<u>28,425</u>
Resources expended				
Costs of generating funds	0	10,870	10,870	1,889
Charitable activities	1,238	40,161	41,399	20,851
Governance costs	2,856	6,048	8,904	853
Total resources expended	<u>4,094</u>	<u>57,079</u>	<u>61,173</u>	<u>23,593</u>
Net movement in funds	(2,069)	37,188	35,119	4,832
Total funds brought forward	<u>£ 5,058</u>	<u>£19,687</u>	<u>£24,745</u>	<u>19,913</u>
Total funds carried forward	<u><u>£ 2,989</u></u>	<u><u>£56,875</u></u>	<u><u>£59,864</u></u>	<u><u>£24,745</u></u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

SENSING FRIENDS

BALANCE SHEET

AT 30 SEPTEMBER 2024

	Note	2025	2024
		£	£
Tangible fixed assets			
Tangible assets	4	150	0
Current assets			
Bank Accounts		60,410	24,745
		<u>60,410</u>	<u>24,745</u>
Creditors			
Amounts falling due within one year	5	696	0
Net current assets		<u>59,714</u>	<u>24,745</u>
Total assets less current liabilities		<u>59,864</u>	<u>24,745</u>
Net assets		<u>£59,864</u>	<u>£24,745</u>
Capital funds			
Restricted funds		56,875	19,687
Unrestricted funds		2,989	5,058
Total funds		<u>£59,864</u>	<u>£24,745</u>

Approved by the trustees on 31 July 2025 and signed on its behalf.


.....
Tara Marie Dutton

The annexed notes form part of these financial statements.

SENSING FRIENDS

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	2025		2024	
	£	£	£	£
General Fund				
Balance B/fwd	5,058		5,058	
Deficit for the year	(2,069)		0	
	<hr/>		<hr/>	
		2,989		5,058
 Restricted Income Fund				
Opening Balance	19,687		14,855	
Income from donations and legacies	94,267		28,425	
Office/General Administrative Expenses	(2,545)		(1,889)	
Administrative freelance cost	(8,325)		0	
Room and travel costs	(4,778)		(3,993)	
Charitable freelance costs	(35,383)		(16,858)	
Other charitable costs	(6,048)		(853)	
	<hr/>		<hr/>	
		56,875		19,687
		<hr/>		<hr/>
Total funds at 30 September 2024		£59,864		£24,745
		<hr/> <hr/>		<hr/> <hr/>

SENSING FRIENDS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Funds structure

Where there is a restriction on the purpose to which a fund may be put, the fund is classified a restricted fund. Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and Machinery - 25% per annum of cost

2. Turnover

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable acc

SENSING FRIENDS

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

3. **Operating loss**

	2025 £	2024 £
This is stated after charging:		
Accountancy	696	0
Depreciation of owned assets	50	0
	<u>696</u>	<u>0</u>

4. **Incoming resources**

	Unrest'd Funds 2025 £	Rest'd Income Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Voluntary Income				
Donations	2,025	0	2,025	0
Income from donations and legacies	0	94,267	94,267	28,425
	<u>2,025</u>	<u>94,267</u>	<u>96,292</u>	<u>28,425</u>

5. **Tangible fixed assets**

	Plant and Machinery £
Cost:	
Additions	200
At 30 September 2024	<u>200</u>
Depreciation:	
Charge for the year	50
At 30 September 2024	<u>50</u>
Net book value:	
At 30 September 2024	<u>£150</u>

6. **Creditors**

Amounts falling due within one year:-

	2025 £	2024 £
Accruals And Deferred Income	696	0
	<u>£ 696</u>	<u>£ 0</u>