

SENSATIONALL (SCIO)

REGISTERED CHARITY NO: SC043156

ANNUAL REPORT
AND
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

SENSATIONALL (SCIO)

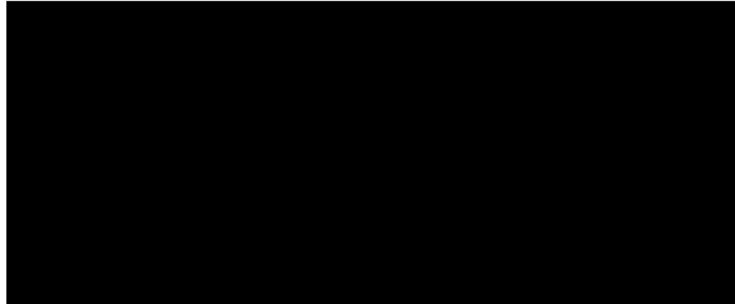
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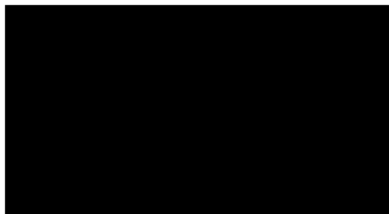
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

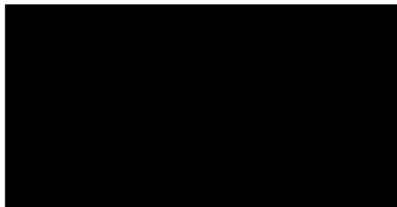


Charity number (Scotland) SC043156

Registered office



Business address



Auditors

Accountants Plus
Airbles House
Airbles Road
Motherwell
ML1 3AT

Bankers

Royal Bank of Scotland
40 Albyn Place
Aberdeen
AB10 1YN

SENSATIONALL (SCIO)

REPORT OF THE TRUSTEES for the year ended 31 March 2025

The trustees have pleasure in presenting their Annual Report with Financial Statements for the year end 31st March 2025.

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 service users have neurodevelopmental conditions including Autism and ADHD which are life long and fundamentally impair how individuals process information, behave, regulate emotions and experience sensory input. These factors can significantly impact their ability to thrive in life, from early development to engaging in education to managing social relationships and many neurodivergent people will experience poor mental health, social isolation and reduced vocational opportunities if left unsupported.

SensationALL aims to alleviate the impact on individuals and families through a variety of social activities, practical support, training and advice.

Our specialist team of practitioners and support workers empower families by equipping them with practical techniques to address the lifelong challenges that complex conditions present. Through a timetable of groups and sessions we not only give them a social space that is tailored to their needs, but we develop vital life skills such as communication, sensory processing, social interaction and emotional regulation resulting in more resilient, confident and happier people.

SERVICES AND ACTIVITIES

Our range of services for people of all ages: from 0 years old to adults includes a timetable of activity sessions:

Ages 0-5

Sensory Play Group - A semi structured play group where young children with suspected or diagnosed conditions are encouraged to use their senses to explore a variety of sensory based play activities that promote essential early developmental skills including communication (verbal and non-verbal), motor skills and social interaction. Activities focus on all the senses - touching, tasting, hearing, smelling and improved movement.

Families

Stay & Play - Informal sessions for the whole family to access our soft play and sensory rooms (in Westhill) while being supported by experienced staff. Many of our families struggle to attend public play facilities so our modified version in a relaxed setting is a crucial alternative for those with additional support needs. It's also an opportunity for parents to make connections with other parents/carers to develop their support networks.

Children and young people 6-24

Chill-OUT! - Our unique self-regulation programme which was designed to help youngsters develop vital coping strategies and practical techniques that build resilience and confidence. Many neurodivergent people experience emotional dysregulation and sensory overload which can impact every aspect of life – Chill-OUT equips them with skills to regulate their mood, emotions and behaviour at home or in school resulting in improved wellbeing.

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REPORT OF THE TRUSTEES for the year ended 31 March 2025

School Holiday sessions - During the school holidays we modify our timetable to offer daytime sessions for school-aged children and their families to play, relax and meet friends. The holidays can be stressful times for neurodivergent and additional needs families as the change in routine can cause dysregulation. The programme incorporates sessions for different age groups in a 'drop-off' format providing vital respite opportunities for parents/carers as well as a selection of family focused sessions when carers and siblings can join in the fun and enjoy positive experiences together as a family.

SociALLise - our range of social groups for children and young people with additional needs and neurodivergent conditions. These groups provide a regular opportunity for children and youngsters to meet others and build social skills in a place where they aren't judged for their differences, and their neurodivergent identity is embraced:

- SociALLise Primary - ages 7-11 - 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 – secondary school aged youngsters - focuses on self-confidence, emotional wellbeing and group activities as well as a monthly outing such as an off-site activity or event to help develop community based social skills.
- SociALLise + (Plus) - for teens and young adults with more complex support needs or learning disabilities who require an increased level of support to socialise and communicate.
- Young Adult SociALLise (YAS) - for school-leavers 18–24 – we support their integration from school into adulthood and aid their transition to independent living, further education or employment. By using their own interests, we encourage members to take ownership of the group activities and format.

Adults

Monday Mayhem – for adults with learning disabilities and complex physical needs – sessions include supported activities aimed at promoting social interaction, communication and having fun. Typical sessions include baking, arts and crafts, movement/dance and/or sensory exploration - all which are designed to help develop social and life skills.

Adult Neurodiversity Support Groups – Created in response to demand, these peer support groups are for those 18+ with suspected or diagnosed conditions, who want to meet others and build a network while understanding more about their neurodivergent identity and gain practical advice for everyday challenges. The regular sessions (in-person and online) are facilitated by SensationALL staff, but discussion topics are directed and influenced by the attendees such as mental health, relationships and social interactions. The group gives them a space to feel listened to and understood in a supportive environment.

Parent/carer support

Tea & Tips – On-demand, advisory consultations with a practitioner for times when parent/carers are experiencing specific challenges and need practical guidance or strategies they can use in home life.

Parent/Carer Support Groups - Led by the Family Support Practitioner, these regular sessions offer an informal safe space for those in caring roles to meet others in similar situations and share experiences, challenges and morale support. Discussion topics will be influenced and led by the group.

Training

SensationALL runs a range of training workshops tailored to different audiences which cover neurodiversity and associated topics:

- Parent/Carer workshops (series of 5) – introduction to neurodiversity and practical strategies to overcome sensory challenges.
- Beyond the Label (series of 2 workshops) – for professionals to develop a deeper understand of neurodiversity to enhance their support for clients/patients with neurodivergent conditions or sensory processing issues.

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REPORT OF THE TRUSTEES for the year ended 31 March 2025

Flexible Learning Pathway Provision – Aberdeenshire Council Schools

As an approved supplier in Aberdeenshire Council's Learning Pathway Plus programme we provide out-of-classroom sessions for school children with identified additional support needs who are in mainstream schools. Eligible pupils can access 1:1 time with our practitioners as part of their individual education plans when we provide intensive interaction that focuses on their individual needs e.g. sensory integration, emotional awareness and behavioural management. Sessions are held during school hours at our Westhill centre in a flexible format to suit their needs. Our interaction has a proven positive impact in enabling children to cope better in the classroom setting.

Services to the Community

In addition to our core activities, SensationALL also provides:

Room Hire – Both the Old Schoolhouse and Belgrave House can be hired by local residents, community groups or organisations. In the last year this has included individual families (utilising the soft play and sensory room facilities at Westhill) and other third sector organisations undertaking their own activities.

Volunteering Opportunities - Volunteers can access a variety of roles which help us achieve our goals. From assisting in sessions to gardening and maintenance to helping with fundraising all volunteers are greatly appreciated. We aim to ensure all volunteers gain personal improvement through the development of practical and social skills.

Schools Out Club – Our subsidiary organisation, Schools Out! Club (Westhill) Ltd, share our Westhill centre, the Old Schoolhouse running breakfast and after school clubs for local primary school children Monday to Friday. They also provide childcare via all-day Holiday Clubs during school holidays.

Inclusive play park (Westhill Road) - adjacent to our headquarters in Westhill we maintain the inclusive play park (installed by us in 2021) which is open to the public and provides an asset in accessible play facilities for the local community.

REPORT OF THE TRUSTEES for the year ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE

SensationALL has continued to grow and develop services in the last year with an ongoing commitment to respond to the demand from registered individuals and families.

In this 12-month period, we delivered a total of 639 sessions, the largest proportion of which continues to be for primary school aged children however, due to the expansion of the Adult Neurodiversity Groups we have supported more adults than in previous years:

- 156 Primary school aged sessions
- 103 sessions for teens
- 89 sessions for adults
- 57 sessions for parent/carers

The majority of these sessions were held at our Westhill headquarters, The Old Schoolhouse, in addition to our leased suite in Belgrave House, Rosemount Aberdeen. To address demand from families who struggle to travel to either of our venues, we also provided outreach versions of many sessions in key locations across the northeast (including Inverurie, Banchory, Peterhead and Fraserburgh).

Responding to demand we launched a 5th SociALLise teen group on a Tuesday evening, utilising every available time slot within our venues and to ease the waitlist of 60 children currently waiting for SociALLise spaces. We also ran our largest Summer and October holiday programme of activities with funding support through Better Breaks.

By 31st March, our database of registered service users totalled more than 1,000 people thanks to 422 new service users registering in 2024-25 which evidences the continuing demand for our services. A large proportion of referrals continue to come from statutory services such as the NHS, Family Learning Teams, Social Work and the Education sector.

In February 2025 we tendered for and were awarded the ongoing contract for our Flexible Learning Pathways Programme with Aberdeenshire Council for a 4-year term, securing a key income stream and service for the Charity, hosting 130 sessions across the period with continual demand from schools for both new and returning pupils.

Following implementation of the planned CRM (Customer Relationship Management) software, Charity Log in August 2024, the organisation has seen improved data management, streamlining and automating many administrative tasks as well as improving the storage of consent forms and user details, allowing us to more accurately document the individuals journey with us. A new text feature to remind families of sessions and events was well received, responding to the request for flexible communication methods, as well as improved footfall tracking.

As part of our ongoing improvement plan in line with our environmental policies we were successfully awarded £17,077.20 through the Just Transition Fund to replace and upgrade all heating controls within our main centre, The Old Schoolhouse, as well as adding LST safety radiators to our main activity rooms, reducing risk of burns and scalds to users. Works were completed in late March 2025.

Following a period of worsening weather, the roof required significant slate repairs and the replacement of both front and rear skews, this was the charities largest expense outside of ringfenced improvement grants and will need ongoing monitoring due to the age of the building.

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REPORT OF THE TRUSTEES for the year ended 31 March 2025

SIGNIFICANT EVENTS

SensationALL secured a 3rd year lease at our Aberdeen City Venue, Belgrave House, for a significantly reduced rental until 31st December 2025, allowing essential funds to be diverted into service provision and maintaining a presence in the City, which has aided the charities visibility and access to city specific funds, while allowing us to significantly expand and maintain our portfolio of activities.

The Charity was honoured to be recognised and awarded as Celebrate Aberdeen's "Small Organisation of the Year" in November 2024, cementing the hard work of all involved and securing a large amount of positive press, which resulted in a direct increase in corporate support and partnership opportunities with local organisations like Great Western Community Trust and All Life Chances.

FINANCIAL REVIEW

Funders and donors

The charity continues to receive its largest proportion of income from grant giving organisations with contributions in 2024-25 from 16 different funders which equated to around 76% of total income.

We have been proud to build our relationship with The Jellie Foundation who have made substantial financial contributions in 2024-25 via grant giving and event sponsorship. We are extremely grateful for their ongoing support which has been instrumental in helping us achieve our charitable goals.

In spring 2024, the Scottish Government's Autistic Adult Support Fund (AASF) extended their commitment to us when they confirmed funding for our adult support groups would be in place until the end of March 2025. This was welcome news and allowed us to expand the range of support available to late diagnosed or adults with suspected neurodivergent conditions.

Our three-year funding agreement with the National Lottery (Improving Lives Fund), towards the cost of sessions for children aged 0-18, ended in November 2024. We were delighted to be awarded a further three years of funding starting in December 2024 to ensure key services could operate seamlessly into the next financial year.

As we look ahead to the new financial year, we aim to expand the number of funders contributing to service delivery costs enhancing financial stability and allowing us to expand services so we can reach more service users.

Fundraising activities in 2024-25 played a significant role in achieving income growth, in particular donations from community groups and individuals which doubled year-on-year. SensationALL's fundraising events raised almost £50,000 with the annual dinner dance contributing to over £36,400 of fundraising.

Corporate support has also increased with new support from CHAP Construction, Balfour Manson, Deep Ocean and New European Offshore who made generous contributions in the year. These relationships were in addition to continued support from Fulcrum North Sea and ADW.

Financial performance

Individually, the charity's costs exceeded its income in 2024/25 by £58,568 (2023/24: £50,415). Total income increased by 23% to £457,214 while expenditure increased by 22% to £515,782. Whilst the larger increase in operating costs has reduced the charity's net assets by 16%, the charity retains a healthy reserves balance of £299,224. This is made up of restricted funds of £148,541 (2024: £191,775) and unrestricted funds of £150,683 (2024: £166,017).

Our increase in operating costs in 2025 were funded from the use of both restricted and unrestricted income and funds. As shown in the SOFA, the unrestricted expenditure of £255,562 represents an increase on 2024 by 14%. While restricted expenditure of £260,220 represents an increase on 2024 by 31%.

On inclusion of our subsidiary, Schools Out! Club (Westhill) Ltd, the results are of a similar nature.

**REPORT OF THE TRUSTEES
for the year ended 31 March 2025**

The group's costs exceeded income in 2024/25 by £58,933. Total income increased by 25% to £608,571, while expenditure increased by 24% to £127,400. However, we draw attention to the prior-year consolidated group position including the 10-month shortened reporting period of the subsidiary activity. As such, the results are not directly comparable with the current year. The results of our subsidiary are shown in Note 4 to the Financial Statements.

Expenditure – At the consolidated position, the majority of increase in expenditure came from higher payroll costs from the year to 31 March 2025 which increased by £91,228 (or 23%). Payroll costs continue to be the main cost for the group to allow it to carry out its objectives with labour-intensive service activities provided for users of the charity and trading subsidiary. The average number of staff employed by the group increased to 37 (2024: 31), this increase helped the group meet the further increase in demand seen from users of our services. As with the year to 31 March 2024, the charity continues to provide a fair living wage for all employees. Donations restricted for the use of payroll costs in the 2025 year increased by almost £50,000 and we remain extremely grateful toward all donors of funds restricted to payroll costs. The remaining increase in payroll costs (£41,228) at the group level was funded entirely from unrestricted reserves.

Another significant area contributing to increased operating costs came from utilities. Light and heating costs continues to form a substantial portion of expenditure for the group with an 86% increase to £29,454. The increase at group level was met entirely from unrestricted funds. Individually, the charity would like to thank the donors of restricted funds toward utility costs. Contributions from generous donors and grants awarded allowed for the charity to fit new boilers at the Old School House during the year, with the project being fully completed by March 2025. The upgrades were deemed essential and are expected to lower the power consumption requirements from running services at the facility.

Further significant areas contributing to increased operating costs came from Premises and Facilities, and Audit fees. As the group exceeded income of £500,000 a statutory audit is required, and auditor remuneration and associated accountancy fees were met entirely from unrestricted funds. Premises and Facilities costs relate to the running costs of Belgrave and Old School House, including associated cleaning costs. In the year these costs increased 52% to £34,709

Income – This year the charity fell short of its overall expected income. This is due to lower-than-expected grant funding and donations given the increasingly competitive nature of funding within the charity sector. The charity is most grateful for all continuing, 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 expectation relating to individual donations and fundraising activities. The charity thanks all those able and willing to donate to the charity and continues to be thankful by the generosity of the local community of the North East of Scotland.

Subsidiary – At the start of 2025, the subsidiary increased club fees which was essential to meet the ever-increasing cost of operations. The increase in club fees allowed the subsidiary to return to a break-even position by the end of the reporting period.

The results of the subsidiary are a significant improvement from the recorded losses of recent years. The break-even position in 2025 reflects the recovery of the company's activities. Furthermore, the number of children attending the Clubs and registered for the future are near to the maximum approved by the Care Inspectorate.

The trustees' expectation is that the subsidiary will generate profit in the next financial year, positively contributing to the financial position of the group results.

The subsidiary continues to operate as a social enterprise, with any profit generated being distributed to the charity, provided there are sufficient net assets to do so.

SENSATIONALL (SCIO)

REPORT OF THE TRUSTEES for the year ended 31 March 2025

Reserves policy

The Trustees reviewed the reserves policy during the year and maintained the policy of a minimum six months of operating costs to be held as available reserves (2024: 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 of the charity as at 31 March 2025 are equivalent to seven months of 2025's operating expenditure (2024: nine months).

Going concern

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

FUTURE PLANS

The ongoing strategic focus of the Charity is to address increasing waiting lists by opening up more spaces in our specialist groups and bringing our programme of activities into the wider community. This is only made possible by increased funding to enable us to expand the staff team and allow us to pay additional venue costs as we have reached capacity at our current venues.

Seeking large scale support from the local authority, NHS and corporates 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 strain on the organisation as a charitable service provider, and securing funding from grants and trusts for these continues to be our largest challenge due to a changing fundraising landscape which has seen competition in grant applications rise by as much as 300%.

SensationALL completed a full public consultation of our stakeholders in April 2024, using direct feedback to shape the plans of our ambitious but essential expansion project for our main centre, The Old Schoolhouse.

Planning permission was approved by the trustees for submission in early April 2025 to allow the organisation a period of three years to fundraise for the capital expenditure of a £1 million build. A public crowdfunding campaign is planned to be rolled across 2025/26 in support of fundraising efforts.

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.

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.

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.

SENSATIONALL (SCIO)

REPORT OF THE TRUSTEES for the year ended 31 March 2025

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 five times in 2024/25.

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

Related parties

The Charity wholly owns Schools Out! Club (Westhill) Ltd, (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 the subsidiary.

Consolidated Financial Statements have been prepared for the group since the aggregate gross income is above the Charities Act threshold for doing so of £500,000. The results of the subsidiary are shown in Note 4 to the Financial Statements.

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 to 31 March 2027, which is the date it currently must be repaid in full. Following the end of the year, SOC makes monthly repayments on the loan balance with a view to having fully repaid the loan by the due date.

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 is stated in Note 18 to the Financial Statements.

Risk management

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.

REPORT OF THE TRUSTEES
for the year ended 31 March 2025

Statement of Trustees' Responsibilities

The trustees 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).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing those financial statements, the trustees are required to:

- selecting suitable accounting policies and applying them consistently.
- observing the methods and principles in the Charities SORP 2019 (FRS 102).
- making judgments and estimates that are reasonable and prudent.
- stating whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
- preparing 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Audit Information

In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees, on 24 November 2025 and signed on their behalf by:

A large black rectangular redaction box covering the signature area.

Report of the Independent Auditors to the Trustees of SensationALL (SCIO)

Opinion

We have audited the financial statements of SensationALL SCIO (the 'charity') and its subsidiary company (the group) for the year ended 31st March 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Report of the Independent Auditors to the Trustees of
SensationALL (SCIO)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Trustees of
SensationALL (SCIO)

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

The key factors impacting the detection of irregularities are the inherent difficulty in detecting irregularities, the effectiveness of the group's controls and the nature, timing and extent of the audit procedures performed.

We note that it can be harder to detect irregularities arising due to fraud as they may involve deliberate concealment or collusion. We focused on laws and regulations that could give rise to a material misstatement in the financial statements including, but not limited to, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities and Trustee Investment (Scotland) Act 2005 and significant regulations relating to the sector in which the group operates.

Our procedures in relation to fraud and irregularities included but were not limited to:

- Inquiries of management whether they have knowledge of any actual, suspected or alleged fraud.
- Gaining an understanding of the legal and regulatory framework through discussion with management and identifying how the entity ensures compliance through a review of systems. Assessing the collective ability of the audit team to identify or recognize non-compliance with laws and regulations. We identified the following as significant laws and regulations for this charity - Health and Safety and Protection of Vulnerable Groups Scheme.
- Gaining an understanding of the internal controls established to mitigate risk related to fraud.
- Making an assessment of the susceptibility of the group's financial statements to material misstatement.
- Carrying out a review of accounting systems and procedure and making an assessment on the effectiveness of its control environment.

Report of the Independent Auditors to the Trustees of
SensationALL (SCIO)

-Identifying the principal risks where fraud could take place eg posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates and significant one-off or unusual transaction. Discussion of these matters by the audit team.

- Addressing the risk of fraud through management override of controls by performing journal entry testing.
- Review of board minutes and relevant correspondence with regulators and legal advisors.
- Agreement of the financial statement disclosures to underlying supporting documentation

The primary responsibility for the prevention and detection of irregularities including fraud rests with both those charged with governance and management.

Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In particular, the more removed from the financial transactions, the less likely it is that we would become aware of non-compliance with laws and regulations.

As a result of our procedures, we did not identify any key audit matters relating to irregularities.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Accountants Plus (Hamilton) Ltd
T/A Accountants Plus
Statutory Auditor
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

24 November 2025

SENSATIONALL (SCIO)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2025

		Unrestricted fund	Restricted fund	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		130,065	216,986	347,051	258,772
Other trading activities	2	105,456	-	105,456	110,478
Investment income	3	3,365	-	3,365	2,085
Commercial trading operations	4	152,699	-	152,699	115,867
Total Income		391,585	216,986	608,571	487,202
EXPENDITURE ON					
Charitable activities	5	257,139	260,220	517,359	430,030
Governance costs		14,099	-	14,099	2,051
Other		1,690	-	1,690	829
Commercial trading operations	4	134,356	-	134,356	107,194
Total Expenditure		407,284	260,220	667,504	540,104
NET EXPENDITURE		(15,699)	(43,234)	(58,933)	(52,902)
RECONCILIATION OF FUNDS					
Total funds brought forward		149,014	191,775	340,789	393,691
Fund balances at 31 March 2025		133,315	148,541	281,856	340,789

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

SENSATIONALL (SCIO)

CHARITY STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2025

		Unrestricted fund	Restricted fund	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		130,065	216,986	347,051	258,772
Other trading activities	2	105,456	-	105,456	110,478
Investment income	3	4,707	-	4,707	3,443
Total Income		240,228	216,986	457,214	372,693
EXPENDITURE ON					
Charitable activities	6	239,773	260,220	499,993	420,228
Governance costs		14,099	-	14,099	2,051
Other		1,690	-	1,690	829
Total Expenditure		255,562	260,220	515,782	423,108
NET EXPENDITURE		(15,334)	(43,234)	(58,568)	(50,415)
RECONCILIATION OF FUNDS					
Total funds brought forward		166,017	191,775	357,792	408,207
Fund balances at 31 March 2025		150,683	148,541	299,224	357,792

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

SENSATIONALL (SCIO)

CONSOLIDATED BALANCE SHEET as at 31 March 2025

		Group 2025	Group 2024	Charity 2025	Charity 2024
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	11	107,675	117,152	107,493	116,881
Investments	12	-	-	1	1
		<u>107,675</u>	<u>117,152</u>	<u>107,494</u>	<u>116,882</u>
NON CURRENT ASSETS					
Debtors: Amounts falling due after more than one year	13	10,000	-	25,000	-
		<u>10,000</u>	<u>-</u>	<u>25,000</u>	<u>-</u>
CURRENT ASSETS					
Debtors: Amounts falling due within one year	13	41,048	34,007	52,736	43,969
Cash at bank and in hand		174,007	253,237	151,577	245,447
		<u>215,055</u>	<u>287,244</u>	<u>204,313</u>	<u>289,416</u>
CREDITORS					
Amounts falling due within one year	14	(50,874)	(63,607)	(37,583)	(48,506)
		<u>164,181</u>	<u>223,637</u>	<u>166,730</u>	<u>240,910</u>
NET CURRENT ASSETS					
		<u>281,856</u>	<u>340,789</u>	<u>299,224</u>	<u>357,792</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>281,856</u>	<u>340,789</u>	<u>299,224</u>	<u>357,792</u>
NET ASSETS					
		<u>281,856</u>	<u>340,789</u>	<u>299,224</u>	<u>357,792</u>
FUNDS					
	15				
Unrestricted fund - General fund		133,315	149,014	150,683	166,017
Restricted funds		148,541	191,775	148,541	191,775
		<u>281,856</u>	<u>340,789</u>	<u>299,224</u>	<u>357,792</u>

SENSATIONALL (SCIO)

CONSOLIDATED BALANCE SHEET (CONTINUED)
as at 31 March 2025

The financial statements were authorised for issue and approved by the Board on 24 November 2025.



Chair

SENSATIONALL (SCIO)

CONSOLIDATED STATEMENT OF CASH FLOWS AND STATEMENT OF CASH FLOWS for the year ended 31 March 2025

		Group 2025	Group 2024	Charity 2025	Charity 2024
	Notes	£	£	£	£
Cash (used in)/generated from operating activities	16	(54,499)	36,795	(69,139)	40,159
Cash flows from investing activities					
Purchase of tangible fixed assets	10	(24,731)	(31,526)	(24,731)	(31,247)
Net (decrease)/increase in cash and cash equivalents		(79,230)	5,269	(93,870)	8,912
Cash and cash equivalents at beginning of year		253,237	247,968	245,447	236,535
Cash and cash equivalents at end of year		174,007	253,237	151,577	245,447

SENSATIONALL (SCIO)

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

1 Accounting policies

1.1 Basis of preparing the financial statements including consolidation and comparatives

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the 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, 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.

The consolidated financial statements include the results of the charitable company and its wholly-owned trading subsidiary, Schools Out! Club (Westhill) Ltd.

For the year ended 31 March 2025, the results of the charitable company and the subsidiary each cover a full twelve-month period. In the prior year to 31 March 2024, the subsidiary changed its accounting reference date in order to align with the parent charity. As a result, the subsidiary's financial statements for the prior period covered a ten-month period ended 31 March 2024.

Accordingly, the comparative figures on consolidation are therefore not directly comparable with the current year consolidated results. The trustees consider that this does not affect the overall understanding of the financial statements.

1.2 Incoming resources

All income is included 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.

1.3 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the 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. All 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
for the year ended 31 March 2025

1 Accounting policies (continued)

1.4 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% of cost
Fixtures and fittings	25% of cost
Computer equipment	33% of 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).

1.5 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.

1.6 Fund accounting

The nature and purpose of the funds maintained by the charitable company are set out in note 15.

Unrestricted funds can be used in accordance with any of the charitable objectives of the charity 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.

1.7 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.

1.8 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.

1.9 Debtors

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

1.10 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.

1.11 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.

SENSATIONALL (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
for the year ended 31 March 2025

2 Income - Other trading activities

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fundraising events	50,102	-	50,102	35,572
Session Fees	55,354	-	55,354	74,906
	105,456	-	105,456	110,478

In the year to 31 March 2024 all income was attributable to Unrestricted Funds.

3 Income - Investment income - Group

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Rents received	3,365	-	3,365	2,085
	3,365	-	3,365	2,085

Income - Investment income - Charity

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Rents received	3,365	-	3,365	2,085
Interest income on loan	1,342	-	1,342	1,358
	4,707	-	4,707	3,443

In the year to 31 March 2024 all income was attributable to Unrestricted Funds.

SENSATIONALL (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) for the year ended 31 March 2025

4 Income and Expenditure - Commercial trading operations

The wholly owned trading subsidiary Schools Out! Club (Westhill) Ltd is incorporated in the Scotland (company number SC043156). The company is a social enterprise where all profits made are distributed to the charity. The company operates child day-care, and commenced trading on 25 May 2017. A summary of the trading results is show below:

	2025	2024
	£	£
Turnover	152,699	115,868
Operating and administrative costs	(153,064)	(118,355)
	<u>(365)</u>	<u>(2,487)</u>
The assets and liabilities of the subsidiary were:		
Fixed assets	182	271
Current assets	26,574	12,828
Current liabilities	(29,123)	(30,101)
Non-current liabilities	(15,000)	-
Total net liabilities	<u>(17,367)</u>	<u>(17,002)</u>
Aggregate share capital and reserves	<u>(17,367)</u>	<u>(17,002)</u>

5 Expenditure - Charitable activities - Group

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Wages	175,761	158,899	334,660	281,271
Social Security	13,120	9,283	22,403	16,824
Pensions	5,229	3,941	9,170	7,023
Rates And Water	2,308	111	2,419	1,476
Insurance	4,365	392	4,757	4,204
Light And Heat	18,541	10,913	29,454	15,799
Premises and Facilities	13,796	20,913	34,709	22,783
Telephone	2,461	399	2,860	1,785
Postage And Stationary	451	73	524	1,387
Sundries	3,949	2,179	6,128	5,466
Fundraising Activities	3,000	10,941	13,941	11,340
Training	285	1,076	1,361	3,998
Justgiving	896	-	896	427
Paypal	691	112	803	840
Sessional Staff	5,925	6,089	12,014	12,907
Computer Expenses	2,415	377	2,792	5,391
Travel	41	7	48	275
Property Repairs	(535)	4,837	4,302	3,246
Depreciation Of Tangible Fixed Assets	4,441	29,678	34,119	33,472
Loss On Disposal Of Tangible Fixed Assets	-	-	-	115
	<u>257,139</u>	<u>260,220</u>	<u>517,359</u>	<u>430,030</u>

SENSATIONALL (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) for the year ended 31 March 2025

6 Expenditure - Charitable activities - Charity

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Wages	175,761	158,899	334,660	281,271
Social Security	13,120	9,283	22,403	16,824
Pensions	5,229	3,941	9,170	7,023
Rates And Water	1,874	111	1,985	1,145
Insurance	2,415	392	2,807	3,111
Light And Heat	5,423	10,913	16,336	10,589
Premises and Facilities	13,796	20,913	34,709	22,783
Telephone	2,461	399	2,860	1,785
Postage And Stationary	451	73	524	1,387
Sundries	2,194	2,179	4,373	4,329
Fundraising Activities	3,000	10,941	13,941	11,340
Training	285	1,076	1,361	3,998
Justgiving	896	-	896	427
Paypal	691	112	803	840
Sessional Staff	5,925	6,089	12,014	12,907
Computer Expenses	2,327	377	2,704	4,802
Travel	41	7	48	275
Property Repairs	(557)	4,837	4,280	1,805
Depreciation Of Tangible Fixed Assets	4,441	29,678	34,119	33,472
Loss On Disposal Of Tangible Fixed Assets	-	-	-	115
	239,773	260,220	499,993	420,228

In the year to 31 March 2024, £199,031 of charitable activities was attributable to Restricted Funds and £221,197 to Unrestricted Funds.

7 Net income/(expenditure)

Net income/(expenditure) is stated after charging:

	2025	2024
	£	£
Depreciation - owned assets	34,119	33,472
Deficit on disposal of fixed assets	-	115

8 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

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 2025 nor for the year ended 31 March 2024.

SENSATIONALL (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) for the year ended 31 March 2025

9 Employees - Group and Charity	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Employment costs				
Wages and salaries	460,440	378,046	334,660	281,271
Social security costs	24,056	18,085	22,403	16,824
Other pension costs	11,922	9,059	9,170	7,023
	<u>496,418</u>	<u>405,190</u>	<u>366,233</u>	<u>305,118</u>

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

The prior-year consolidated group figures include the 10-month shortened reporting period of subsidiary activity and are therefore not directly comparable with the current year.

Number of employees

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

	Group 2025 Number	Group 2024 Number	Charity 2025 Number	Charity 2024 Number
Operational	<u>37</u>	<u>31</u>	<u>24</u>	<u>20</u>

During the year, key management personnel of the group received £182,444 in remuneration for services provided (2024 - £164,162).

The prior-year consolidated group numbers include the 10-month shortened reporting period of subsidiary activity and are therefore not directly comparable with the current year.

10 Pension contributions - Group and Charity

The group makes contributions to a defined contribution scheme on behalf of its employees. Contributions to the scheme is charged to the Consolidated Statement of Financial Activities in the period to which they relate. Contributions payable during the year were £11,922 (2024 - £9,059). The prior-year figure includes the 10-month shortened reporting period of subsidiary activity and is therefore not directly comparable with the current year.

The charity makes contributions to a defined contribution scheme on behalf of its employees. Contributions to the scheme is charged to the Statement of Financial Activities in the period to which they relate. Contributions payable during the year were £9,170 (2024 - £7,023).

SENSATIONALL (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) for the year ended 31 March 2025

11 Tangible fixed assets - Group and Charity

	Assets under Construction	Improvements to property	Fixtures and fittings	Computer equipment	Totals
COST	£	£	£	£	£
At 1 April 2024	7,440	88,228	156,566	10,886	263,120
Additions	7,354	17,077	-	300	24,731
Disposals	-	-	-	-	-
At 31 March 2025	14,794	105,305	156,566	11,186	287,851
DEPRECIATION					
At 1 April 2024	-	20,097	116,243	9,628	145,968
Charge for year	-	8,794	24,697	717	34,208
Eliminated on disposals	-	-	-	-	-
At 31 March 2025	-	28,891	140,940	10,345	180,176
NET BOOK VALUE					
At 31 March 2025	14,794	76,414	15,626	841	107,675
At 31 March 2024	7,440	68,131	40,323	1,258	117,152

In 2025 and 2024, net book values of £88,088 and £100,690 respectively of Tangible Fixed Assets related to Restricted funds.

The Assets under Construction above 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.

The Computer equipment category above contains the NBV of the subsidiary's assets in the amount of £182 (2024 - £271).

SENSATIONALL (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) for the year ended 31 March 2025

12 Fixed asset investments

Investment in
Subsidiary
Company
£
1

Cost at 1 April 2024 and 31 March 2025

Holdings of more than 20%

The charity holds more than 20% of the share capital on the following companies:

Company	Country of registration or Incorporation	Class	Shares held %
Subsidiary undertakings			
Schools Out! Club (Westhill) Ltd	Scotland	Ordinary	100

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.

The activities and results of the company are summarised in Note 4.

13 Debtors: amounts falling due within one year

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Trade debtors	18,102	10,060	29,940	5,170
Other debtors	12,898	5,214	12,898	20,214
Prepayment and accrued income	10,048	18,733	9,898	18,585
	<u>41,048</u>	<u>34,007</u>	<u>52,736</u>	<u>43,969</u>

Amounts falling due after more than one year

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Other debtors	10,000	-	25,000	-

In 2025 and 2024, all Debtors related to Unrestricted funds.

14 Creditors: amounts falling due within one year

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Trade creditors	4,603	21,972	4,603	21,972
Social security and other taxes	7,773	7,835	6,612	7,257
Pension payable	2,520	2,503	1,843	2,033
Accrued expenses	29,349	23,448	24,525	17,244
Deferred income	6,629	7,849	-	-
	<u>50,874</u>	<u>63,607</u>	<u>37,583</u>	<u>48,506</u>

In 2025 and 2024, all Creditors related to Unrestricted funds.

SENSATIONALL (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
for the year ended 31 March 2025

15 Movement in funds - Group

	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Unrestricted funds - General fund	149,014	391,586	(407,285)	-	133,315
Restricted funds - Charity	191,775	216,986	(260,220)	-	148,541

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Unrestricted funds - General fund	212,679	277,408	(341,073)	-	149,014
Restricted funds - Charity	181,012	209,794	(199,031)	-	191,775

Movement in funds - Charity

	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General fund	166,017	240,229	(255,563)	-	150,683

Restricted funds

Services for children (0-18)	70,137	102,508	(130,789)	-	41,856
Support for adults (18+)	-	41,300	(40,945)	-	355
Service team lead and volunteering	17,708	36,250	(43,541)	-	10,417
Project expenditure including assets	3,239	19,851	(15,267)	-	7,823
Restricted fixed assets *	100,691	17,077	(29,678)	-	88,090
	191,775	216,986	(260,220)	-	148,541

* Restricted fixed assets line represents tangible fixed assets purchased with restricted income. Depreciation is charged annually to the restricted fund.

SENSATIONALL (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) for the year ended 31 March 2025

15 Movement in funds - Charity (continued)

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Unrestricted funds					
General fund	227,195	162,899	(224,077)	-	166,017
Restricted funds					
Services for children (0-18)	73,699	109,900	(113,359)	(103)	70,137
Support for adults (18+)	-	20,650	(20,650)	-	-
Service team lead and volunteering	-	38,000	(20,292)	-	17,708
Project expenditure including assets	7,091	16,485	(15,956)	(4,381)	3,239
Restricted fixed assets *	100,222	24,759	(28,774)	4,484	100,691
	181,012	209,794	(199,031)	-	191,775

* Restricted fixed assets line represents tangible fixed assets purchased with restricted income. Depreciation is charged annually to the restricted fund.

15 Movement in funds (continued)

Services for children (0-18)

Providing funds for more than half of the service output of the charity, a significant proportion of restricted funds were awarded to services and activities provided for children. This included services of regular social groups (SociALLise) and the Chill-OOT self-regulation programme which operates during school termtime. Better Breaks funding received was restricted towards the cost of activities during the school holidays while key funders for all year round services included The National Lottery and Children in Need.

Support for adults (18+)

With funding from the Autistic Adult Support Fund, the charity was able to commit to running regular peer support groups for adults with suspected or diagnosed neurodivergent conditions (both online and in-person). In addition, the fund allowed the charity to provide social groups for young adults who have transitioned from the charity's children's services, commonly after leaving school.

Service team lead and volunteering

The Volunteer Support Fund provided salary costs of a Volunteer Coordinator. This role recruits and organises volunteers to support the services of the charity who undertake activities around the charity's facilities such as gardening and small DIY projects. The Reach fund provided salary costs for a Service Team Lead which is used to deliver all services provided by the charity.

Project expenditure including assets

Funding was sought for specific items of equipment required to enhance the charity's facilities including a greenhouse for the garden. Due to supply issues some additions were not purchased until after 31 March 2025.

In late 2024, funding was received to replace the heating boiler at the Old Schoolhouse and works carried out in April 2025 to complete the project. Part of the expenditure to the fund is therefore carried over into the next reporting period.

Restricted fixed assets

Restricted funds include tangible fixed assets purchased with restricted income. These assets are considered to remain within restricted funds until the restriction has been fulfilled, typically over the life of the asset.

SENSATIONALL (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) for the year ended 31 March 2025

16	Cash (used in)/generated from operations	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
	Net movement in funds	(58,933)	(52,902)	(58,568)	(50,415)
	Depreciation of tangible fixed assets	34,208	33,480	34,119	33,472
	Deficit on disposal of fixed assets	-	115	-	115
	Movement in working capital:				
	Decrease/(increase) in debtors	(17,041)	27,819	(33,767)	28,311
	Increase in creditors	(11,513)	33,124	(10,923)	28,676
	(Decrease) in deferred income	(1,220)	(4,841)	-	-
	Cash (used in)/generated from operations	(54,499)	36,795	(69,139)	40,159

17 Lease Commitments

The charity entered into a non-cancellable operating lease of premises as a lessee for which the total of future minimum lease payments are as follows:

	2025 £	2024 £
Within one year	6,300	17,189
Later than one year	-	6,300
	6,300	23,489

In addition to the operating lease, the charity occupies premises at less than market rent. The estimated value of the donated accommodation for the year is £12,750 (2024- £12,570). This has been included in both income and expenditure in the Statement of Financial Activities.

18 Related party disclosures

The charity's wholly owned subsidiary company 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 parent charity through a loan of £15,000 (2024: £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 31 March 2027, which is the date it currently must be repaid in full.

At 31 March 2025 SOC was due the parent charity £18,055 (2024: £5,214). During the period, the parent charity made recharges totalling £11,499 (2023: £11,741) to the subsidiary company. The issued share capital of SOC is £1 and paid up.

19 Post Balance Sheet Events

Following the year end, the Group identified a potential liability for Employment Allowance by its trading subsidiary, which is treated as a connected company under NICA 2014, s. 3. HMRC has been notified of the matter; however, no determination or repayment amount has been issued. The outcome remains uncertain and does not reflect conditions at the balance sheet date. The Group has therefore treated this as a non-adjusting event, and no provision has been recognised.

20 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.