SENSATIONALL (SCIO)

REGISTERED CHARITY NO: SC043156

ANNUAL REPORT
AND
FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2025
TO 31 DECEMBER 2025

SENSATIONALL (SCIO)

CONTENTS

SENSATIONALL (SCIO)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr N Meldrum	Chair - Appointed (24.11.2025)
	Mrs S Kay	Resigned (24.11.2025)
	Mrs T Roper	
	Mr S Bews	
	Mr D Kite	Resigned (04.05.2026)
	Mr C Ironside	Resigned (09.01.2026)
	Mr S Pullen	
	Mr S Gopala	Appointed (24.11.2025)
	Mr A McWilliam	Appointed (12.01.2026)
	Ms L Megan	Appointed (25.05.2026)

Charity number (Scotland) SC043156

Registered office
The Old School House
Westhill Road
Westhill
Aberdeenshire
AB32 6FT

Business address
The Old School House
Westhill Road
Westhill
Aberdeenshire
AB32 6FT

Independent Examiners
Accountants Plus
Airbles House
Airbles Road
Motherwell
ML1 3AT

Bankers
Royal Bank of Scotland
40 Albyn Place
Aberdeen
AB10 1YN

The trustees have pleasure in presenting their Annual Report with Financial Statements for the period end 31 December 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. 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 group and individual 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.

VALUE PROPOSITION

SensationALL provides therapy-based activities, social groups and support services for people of ALL ages, ALL conditions and for ALL of their family members.

No diagnosis is required to access our services.

DELIVERING OUR STRATEGIC OBJECTIVES

We have continued to deliver against our 5-year strategy, specifically our areas of focus this year have been on the following strategic objectives:

- Define our delivery area and commit to growing provision through a dedicated programme of outreach
  - We have continued to build and run a programme of services and outreach to both local and rural communities.
- Collect user feedback on a regular basis to help us evaluate effectiveness of support, through annual survey and face-to-face consultation
  - We continued to seek feedback from families through surveys and questionnaires; we also held our first “feedback” session, we plan for this to become a regular event
- Launch a targeted marketing campaign to promote our services to a wider audience.
  - We launched our new logo and branding after a final staff vote
- Develop a suite of clinical and experience-based online resources that promote proactive and effective self-management approaches for families to adopt
  - We delivered significant improvement to our online resources and made training easier to access and book

- Seek partnership(s) to enable us to expand our reach outside current areas and/or fund a staff post/additional venue or shared resource/equipment.
  - We maintained our hubs with Avenue Confidential and ALC in Aberdeen while also continuing to use Fly Cup Enterprises in Inverurie
- Develop detailed and standalone plans for each project undertaken, to be presented to and approved by the Trustees.
  - We have responded to all requests from Aberdeenshire Council in relation to our planning submission in relation to the Old School House regeneration project.
- Develop our volunteer strategy and governance to enhance our processes and commitment to volunteers
  - We continued to provide training and CPD opportunities for our volunteers

SERVICES AND ACTIVITIES (What we do)

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-OOT! - 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-OOT equips them with skills to regulate their mood, emotions and behaviour at home or in school resulting in improved wellbeing.

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.

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 – The Old Schoolhouse 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.

SERVICE DELIVERY

In 2025, we continued running our varied timetable of group sessions and activities for neurodivergent people and those with additional support needs. The biggest area of demand comes from school-aged children and their families however we have services available for ALL ages. Between April and December 2025, we delivered a total of 613 sessions, a decrease of 26 from our previous reporting period (despite this period being 3 months shorter than the previous). This resulted in direct interaction with 481 different people. Key services included:

- 138 children's play sessions
- 143 social groups for teenagers
- 157 groups for adults
- 98 support groups for family members in caring roles

Most sessions took place at our Westhill headquarters, The Old Schoolhouse, with a proportion at Belgrave House in Rosemount, Aberdeen where we lease space in a shared building. The remainder took place as outreach sessions in venues across the region (Fraserburgh, Inverurie and Stonehaven) to address the demand from families who reside further away from our centres.

Despite increasing output in this year, we are working at capacity and have a waiting list approaching 100 individuals/families who we are not yet able to support due to money, space and staffing constraints.

SIGNIFICANT DEVELOPMENTS

Our range of training programmes was reviewed and expanded to offer bespoke training packages for companies and organisations who wish to improve neurodiversity awareness in the workforce. This enhanced the existing training we offer for parents/carers and professionals. Training services present the charity with an opportunity to generate income whilst meeting our charitable purpose of sharing our knowledge and therefore allows diversification of revenue streams to reduce the dependence on fundraising.

A formal planning application was submitted to Aberdeenshire Council at the start of the period as the next step in our proposed redevelopment of The Old Schoolhouse in order to enhance and increase our facilities with an extension. In August, the council requested additional environmental surveys which have been completed.

Employee positions were enhanced in the period with new employees recruited within service delivery roles adding to the skills of the team and a new fundraising role recruited with a view to increase revenue generation. We have continued to invest in our staff through the creation of a development framework for the service team to support clinical learning for each service role, defining the expectations and competencies with operational examples that are measured against.

The charity's volunteer programme has continued to offer engaging and varied opportunities for local people to support our charitable services. In 2025 we developed our volunteer policy and strategy to ensure safe, compliant and comprehensive induction and training is available to all those who donate their time. Furthermore, the charity took proactive steps to adapt to the evolving PVG (Protection of Vulnerable Groups) checks as required by Disclosure Scotland.

FINANCIAL REVIEW

Reporting period

The financial statements have been prepared from 1 April 2025 to 31 December 2025 in order to align the year end with the calendar and grant funding year. As a result, comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

Funders and donors

In the year ending December 2025, around 70% of the charity's income was derived from grants from trusts and foundations with the key funders being the JEllie Foundation, Garfield Weston Foundation and The Scottish Government's Autistic Adult Support Fund which allowed the charity to continue our adult support groups. 2025 also marked the start of a second 3-year funding period with both The National Lottery and Children In Need who combined cover a significant proportion of the running costs of services for children aged 0-18.

Other income sources included donations from community groups, individuals and corporate companies as well as the charity's own calendar of fundraising events.

Donations from individuals and community groups showed growth year-on-year which was largely thanks to the Association of American Women of Aberdeen who once again chose us as the charity to benefit from their Christmas Fayre and raised £13,000.

The Aberdeen Kiltwalk was also a fantastic opportunity for the charity and raised over £11,000.

Financial performance

The charity concluded the period to 31 December 2025 with a small surplus of £7,002 (year to 31 March 2025: £58,568 deficit). Total income fell by 24% to £349,064 while operating costs decreased by 34% to £342,062. The small surplus increased the charity's net assets by 2%, and the charity retains a healthy reserves balance of £306,226. This is made up of restricted funds of £161,400 (31.03.25: £148,541) and unrestricted funds of £144,826 (31.03.25: £150,683). Unresitrcited funds includes a designated fund equal to the net book value of assets held at the period end date of £18,219 (31.03.25: £19,405).

The reduction in income and expenditure is largely due to the current period or nine-months to 31 December 2025 compared to the previous twelve-months to 31 March 2025. As such, the periods are not entirely comparable.

Operating costs in the period were mainly funded from the use of unrestricted income and funds. As shown in the SOFA, the unrestricted expenditure of £210,274 represents an decrease from the year to 31 March 2025 by 18%. While restricted expenditure of £131,788 represents an decrease of 49%.

The majority of expenditure continues to come from payroll cost to allow the charity 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 decreased to 22 (31.03.25: 24), this decrease was due to the timing of recruitment of positions within the period.

The charity remains extremely grateful toward all doners of funds restricted to payroll costs. Donations restricted for the use of payroll costs in the period decreased by 38% while total payroll costs decreased by 27%. Therefore, a higher portion of payroll costs were met from the charities unrestricted funds in the period.

The charity's income fell short of its overall expected cash income for the nine months ended 31 December 2025. This was primarily due to lower-than-expected grant funding and donations, reflecting the increasingly competitive funding environment within the third sector and continued uncertainty around charitable and public-sector funding. In addition, the ongoing cost-of-living pressures and inflationary environment continued to place pressure on the charity's operating costs and wider capacity of donors and funders to provide financial support. The charity remains most grateful for all continuing and new donors and grant funders providing financial support to the charity in the period. Looking ahead, the charity is exploring further opportunities to attract and secure new donors so to maintain financially sustainable reserves.

Reserves policy

The Trustees reviewed the reserves policy during the period and maintained the policy of a minimum six months of operating costs to be held as available reserves (31.03.2025: six months).

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

Based upon forecast operating expenditure going forward then the available reserves of the charity as at 31 December 2025 of £126,607 were equivalent to six months of the period ended 31 December 2025 operating expenditure (31.03.2025: seven months).

Going concern

The trustees have prepared the financial statements of the charity on a going concern basis after giving consideration to the financial position of the charity and its outlook for the next twelve months from the date of approval of the financial statements.

FUTURE PLANS

The charity plans to revisit and refresh its strategy and support with a visible annual plan by year end 2026.

The key areas of focus will include:

- Diversify our revenue streams by investigating areas of growth/new avenues of income to support financial sustainability
- Seek opportunities to tender to local authority, healthcare bodies, associated organisations and charities for new contracts
- Facilitate a forum and regular information events for professionals and their organisations to knowledge share on a regular basis
- Implement a Quality Assurance workgroup (staff, volunteers, service users and trustees) to ensure that feedback is heard and used to shape future strategy and service planning
- Address our waiting lists and expanding or service provision and reach consistent with financial, resource and space constraints
- Refine business case and develop execution and funding plans for much needed development of old schoolhouse
- Expand training services and further develop
- Further develop training packages and work to become recognised as the leading charitable provider of neurodiverse training services across the North East of Scotland and beyond
- Increase focus on our "Ambassador" programme, market it and be strategic in attracting skilled volunteers to represent us at different levels, widening our reach in fundraising/corporate networking/PR
- Update and where necessary develop key areas of governance including (i) financial management (ii) risk and opportunity management, (iii) capital project delivery, and (iv) quality assurance framework re service delivery – in all cases attuned to the challenges associated with small charities in Scotland
- Create a benefits package which offers staff optional access to benefits

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.

Trustee Management System

The trustees have a management system in place comprising the following policies/procedures which form part of the trustee induction process and are reviewed at prescribed intervals;

- Board Decision Making Policy
- Complaint Reporting Policy
- Trustee Grievance Policy
- Whistleblowing Policy
- Scheme of Delegation
- Code of Conduct
- Trustee Recruitment
- Trustee Induction
- Trustee Register of Interests
- Conflict of Interests

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 co-opt trustees in accordance with the constitution 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.

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 four times in the period to 31 December 2025.

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

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 December 2025, so to align with the parent Charity. In the period 1 April 2025 to 31 December 2025 (nine months), SOC made a small loss of £1,859. In the comparative year, to 31 March 2025, SOC made a small loss of £365. Management continues to review the position carefully to ensure future profitability of SOC. The trustees' expectation is that the SOC will generate profit in the next financial year, as it 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.

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. SOC has continued to makes monthly repayments toward the loan balance with a view to having it 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 15 to the Financial Statements.

Risk management

The trustees evaluate the risks facing the charity at regular intervals. The main risks facing the charity throughout the past year and looking forwards are:

- Financial sustainability due to inflationary pressure and increased competition for reduced funding combined with stricter eligibility criteria leading to a reduced level of success
- Loss of staff due to work pressures and/or opportunities within and out with the third sector leading to a significant experience or skills loss with consequent operational impact on quality and quantum of therapeutic activities.
- Cybersecurity threat (phishing attacks, ransomware and sensitive data breaches) leading to financial loss, downtime and reputational damage due to limited IT budgets, reliance on volunteers and human error.
- HSE or safeguarding issue arising due to damaged equipment, inadequate supervision, abuse of trust, improper vetting, and/or digital vulnerabilities

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.

Approved by order of the board of trustees, on 18 August 2026 and signed on their behalf by:

Neil Meldrum

Neil Meldrum – Chair

Independent examiner's report to the trustees of SensationALL (SCIO)
I report to the charity trustees on my examination of the accounts of SensationALL (SCIO) for the year ended 31 December 2025.

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 trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply.

It is my responsibility to examine the accounts as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination is 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 seeks explanations from the trustees concerning 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 the course of my examination, no matter has come to my attention 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 comply with Regulation 8 of the 2006 Accounts Regulations.

have not been met.

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mark Mulholland FCCA
Institute of Chartered Certified Accountants

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ML1 3AT

18 August 2026

SENSATIONALL (SCIO)

STATEMENT OF FINANCIAL ACTIVITIES
for the period ended 31 December 2025

	Notes	Unrestricted fund	Restricted fund	**31.12.25 Total funds**	31.03.25 Total funds
		£	£	**£**	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		170,876	144,177	315,053	347,051
Other trading activities	2	31,147	470	31,617	105,456
Investment income	3	2,394	-	2,394	4,707
Total		204,417	144,647	349,064	457,214
EXPENDITURE ON					
Charitable activities					
Charitable expenditure		206,871	131,788	338,659	499,993
Governance costs		2,874	-	2,874	14,099
Other		529	-	529	1,690
Total		210,274	131,788	342,062	515,782
NET EXPENDITURE		(5,857)	12,859	7,002	(58,568)
RECONCILIATION OF FUNDS					
Total funds brought forward		150,683	148,541	299,224	357,792
Fund balances at 31 December 2025		144,826	161,400	306,226	299,224

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

SENSATIONALL (SCIO)

BALANCE SHEET
as at 31 December 2025

	Notes	Unrestricted fund	Restricted fund	**31.12.25 Total funds**	31.03.25 Total funds
		£	£	**£**	£
FIXED ASSETS					
Tangible assets	8	18,219	73,334	91,553	107,493
Investments	9	1	-	1	1
		18,220	73,334	91,554	107,494
NON CURRENT ASSETS					
Debtors: Amounts falling due after more than one year	10	10,221	-	10,221	25,000
		10,221	-	10,221	25,000
CURRENT ASSETS					
Debtors: Amounts falling due within one year	10	69,742	-	69,742	52,736
Cash at bank and in hand		72,898	88,066	160,964	151,577
		142,640	88,066	230,706	204,313
CREDITORS					
Amounts falling due within one year	11	(26,255)	-	(26,255)	(37,583)
NET CURRENT ASSETS		116,385	88,066	204,451	166,730
TOTAL ASSETS LESS CURRENT LIABILITIES		144,826	161,400	306,226	299,224
NET ASSETS		144,826	161,400	306,226	299,224
FUNDS	12				
Unrestricted funds - General fund				126,607	131,278
Unrestricted funds - Designated fund				18,219	19,405
Restricted funds				161,400	148,541
				306,226	299,224

SENSATIONALL (SCIO)

STATEMENT OF CASH FLOWS
for the period ended 31 December 2025

	Notes	31.12.25	31.03.25
		£	£
Cash generated from/(used in) operating activities	13	11,981	(69,139)
Cash flows from investing activities			
Purchase of tangible fixed assets	8	(2,594)	(24,731)
Net (decrease)/increase in cash and cash equivalents		9,387	(93,870)
Cash and cash equivalents at beginning of year		151,577	245,447
Cash and cash equivalents at end of year		160,964	151,577

1 Accounting policies

1.1 Basis of preparing the financial statements

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.

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 nor 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.

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 it 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 period or previous year. The company is not registered for VAT and expenditure includes VAT where relevant.

1 Accounting policies (continued)

1.6 Fund accounting

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

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.

2 Other trading activities

	Unrestricted funds	Restricted funds	31.12.25 Total funds	31.03.25 Total funds
	£	£	£	£
Fundraising events	5,220	470	5,690	50,102
Session Fees	25,927	-	25,927	55,354
	31,147	470	31,617	105,456

For the year ended 31 March 2025

	Unrestricted funds	Restricted funds		Total funds
Fundraising events	50,102	-		50,102
Session Fees	55,354	-		55,354
	105,456	-		105,456

3 Investment income

	Unrestricted funds	Restricted funds	Total 31.12.25	Total 31.03.25
	£	£	£	£
Rents received	1,548	-	1,548	3,365
Interest income on loan	846	-	846	1,342
	2,394	-	2,394	4,707

For the year ended 31 March 2025

	Unrestricted funds	Restricted funds		Total
Fundraising events	3,365	-		3,365
Session Fees	1,342	-		1,342
	4,707	-		4,707

4 Net income/(expenditure)

Net income/(expenditure) is stated after charging:

	31.12.25	31.03.25
	£	£
Depreciation - owned assets	18,534	34,119

5 Trustees' remuneration and benefits

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

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

Trustees' expenses

There were no trustees' expenses paid for the period to 31 December 2025 nor for the year ended 31 March 2025.

6 Staff costs

	31.12.25	31.03.25
	£	£
Wages and salaries	244,881	334,660
Social security costs	17,070	22,403
Other pension costs	6,550	9,170
	268,501	366,233

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

	31.12.25	31.03.25
Operational	22	24

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

7 Pension contributions

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 period were £6,550 (31.03.25 - £9,170).

8 Tangible fixed assets

	Assets under Construction	Improvements to property	Fixtures and fittings	Computer equipment	Totals
COST	£	£	£	£	£
At 1 April 2025	14,794	105,305	156,566	10,457	287,122
Additions	2,022	572	-	-	2,594
Disposals	-	-	-	-	-
At 31 December 2025	16,816	105,877	156,566	10,457	289,716
DEPRECIATION					
At 1 April 2025	-	28,891	140,940	9,798	179,629
Charge for period	-	7,941	10,197	396	18,534
Eliminated on disposals	-	-	-	-	-
At 31 December 2025	-	36,832	151,137	10,194	198,163
NET BOOK VALUE					
At 31 December 2025	16,816	69,045	5,429	263	91,553
At 31 March 2025	14,794	76,414	15,626	659	107,493

At 31 December 2025 the net book value of Tangible Fixed Assets related to Restricted funds was £73,334 (31.03.25 - £88,090).

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.

9 Fixed asset investments

	Investment in Subsidiary Company
	£
Cost at 1 April 2025 and 31 December 2025	1

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

	31.12.25	31.03.25
Amounts falling due within one year	**£**	£
Trade debtors	10,879	29,940
Other debtors	948	(7,102)
Prepayment and accrued income	57,915	29,898
	69,742	52,736

Amounts falling due after more than one year	**£**	£
Other debtors	10,221	25,000

In the period to 31 December 2025, and the year to 31 March 2025, all Debtors related to Unrestricted funds.

11 Creditors: amounts falling due within one year

	31.12.25	31.03.25
	£	£
Trade creditors	4,911	4,603
Social security and other taxes	6,532	6,612
Pension payable	1,656	1,843
Accrued expenses	13,156	24,525
	26,255	37,583

In the period to 31 December 2025, and the year to 31 March 2025, all Creditors related to Unrestricted funds.

12 Movement in funds

	Balance at 1 April 2025	Incoming resources	Resources expended	Transfers	Balance at 31 December 2025
Unrestricted funds	**£**	**£**	**£**	**£**	**£**
General fund	131,278	204,417	(210,274)	1,186	126,607
Designated fund *	19,405	-	-	(1,186)	18,219
	150,683	204,417	(210,274)	-	144,826
Restricted funds					
Services for children (0-18)	41,856	91,827	(50,945)	-	82,738
Support for adults (18+)	355	24,000	(24,355)	-	-
Service team lead and volunteering	10,417	-	(10,417)	-	-
Project expenditure including assets	7,823	28,820	(30,743)	(572)	5,328
Restricted fixed assets *	88,090	-	(15,328)	572	73,334
	148,541	144,647	(131,788)	-	161,400

* The designated fund represents the net book value of fixed assets purchased from unrestricted funds. The transfer from the general fund represents the movement in the net book value in the period.

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

	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
Unrestricted funds	**£**	**£**	**£**	**£**	**£**
General fund	149,825	240,229	(255,563)	(3,213)	131,278
Designated fund	16,192	-	-	3,213	19,405
	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

* The designated fund represents the net book value of fixed assets purchased from unrestricted funds. The transfer from the general fund represents the movement in the net book value in the period.

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

12 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. Key funders for all year round services included The National Lottery, Children in Need, Hugh Fraser Foundation, and Northwood Charitable Trust.

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 alowed 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 acquired in the previous reporting period was spent for specific items of equipment required to enhance the charity's facilities including a greenhouse for the garden.
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.

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.

13 Cash generated from/(used in) operating activities

	31.12.25	31.03.25
	£	£
Net movement in funds	7,002	(58,568)
Depreciation of tangible fixed assets	18,534	34,119
Movement in working capital:		
Increase in debtors	(2,227)	(33,767)
Decrease in creditors	(11,328)	(10,923)
Cash generated from/(used in) operating activities	11,981	(69,139)

14 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:

	31.12.25	31.03.25
	£	£
Within one year	-	6,300
Later than one year	-	-
	-	6,300

In addition to the operating lease, the charity occupies premises at less than market rent. The estimated value of the donated accommodation for the period is £9,563 (31.03.25 - £12,750). This has been included in both income and expenditure in the Statement of Financial Activities.

15 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. Amounts due at the end of the reporting period were £10,221 (31.03.25: £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 December 2025 SOC was due the parent charity £878 (31.03.25: £18,055). During the period, the parent charity made recharges totalling £9,904 (31.03.25: £11,499) to the subsidiary company. The issued share capital of SOC is £1 and paid up.

16 Post Balance Sheet Events

During the period, 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.

17 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.