

**Registered company number: 02811046 (England and Wales)**  
**Registered charity number: 1020670**

**Report of the Trustees and  
Unaudited Financial Statements  
For the year ended 31 March 2023  
For  
Sensory Trust**

Lang Bennetts Audit Limited  
The Old Carriage Works  
Moresk Road  
TRURO  
Cornwall  
TR1 1DG

# Sensory Trust

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# **Sensory Trust**

## **Report of the Trustees for the year ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **Objectives and Activities**

Our aim is to make the outdoors accessible and engaging for all people, regardless of age, ability or social circumstance. Our work benefits young and older people, people living with disability and health issues, together with their families and carers, and people experiencing social deprivation. We work throughout the UK and share our approaches internationally with a wide network of organisations and individuals.

The Trust has a reputation for its positive, creative approach. Our team includes: landscape, resource and information designers; writers; trainers; and community engagement specialists. We work with design practices, local authorities, greenspace organisations, health, education and care professionals and disengaged communities to change the way that places are designed, built and managed. We bring nature-based experiences into the lives of people who need them most.

We work directly with individuals and community groups using nature-based activities to improve their health and wellbeing. Our work spans urban parks, healthcare and residential environments, schools and education centres, heritage sites, visitor destinations, wildlife sites and countryside.

### **Achievements and activities during 2022/23**

Key achievements during the year therefore include:

- 1500 people benefited from experiencing a meaningful connection with nature through direct involvement in our project activities. This group includes some of the hardest to reach people such as children and adults with physical, learning and sensory disabilities, people living with dementia as well as their carers and family members.
- Our professional advice and expertise were sought out by national professional bodies, design practices, care homes and visitor destinations. Advice ranged from outdoor access and garden design to inclusive information and community engagement. This includes training 250 people.
- Our prominent online presence supports both professionals and home carers. Our website continues to rank highly for searches related to sensory gardens, outdoor access and queries about the senses.
- Over the last 12 months our guidance has been viewed over 52,000 times and our blog has received 78,000 views. Our YouTube films have had 22,000 views and we connect with 9,955 people through our social media channels.

## **Sensory Trust**

### **Report of the Trustees for the year ended 31 March 2023**

- Trading has continued as an important activity to fund our development work. This has resulted in a donation to the charity of £25,632 from our trading subsidiary, Orange Spiral Limited.

#### **Public benefit**

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit. Participants in grant funded projects can engage in our activities free of charge, or in the case of training and professional development activities, for a charge which covers the cost of providing that training or development. We have also developed a telephone advisory service, as an effective way of supporting smaller projects.

We balance providing services for some of the most vulnerable members of society, with making relevant products available to a wider audience who could benefit but are not able to participate directly in projects either through their geographical location or level of disposable income. This has been welcomed by individuals and organisations who have responded positively.

Our website and social media are our primary means of disseminating our techniques and resources as widely as possible. For example, in the past year, we had just under 13,000 views of our guidance on how to improve access, 15,000, views of our guidance on sensory design and 77,000 views of our blog. We have also introduced an online enquiries function and a diary that was developed with carers and people with dementia.

We have seen a 66% increase in online web enquiries. This is a testament to our growing web presence as well as our national and international reach through project work and product sales. Many of these enquiries have led to some form of consultancy or project work and we expect to see these numbers rising into 2023/24.

Monitoring and evaluation are essential for us to gauge how our work is impacting people. We therefore build it into all our programmes of activity and have developed inclusive techniques to ensure people with communication challenges can participate independently rather than relying on someone else. This is strengthened by our close working relationships with University of Exeter, European Centre for Environment and Human Health and evaluation specialists such as ArtsWell.

#### **Achievement and Performance**

Sensory Trust is based in Cornwall, with much of our research and pilot work grounded in the county. However, we are a national organisation bringing the results of our work to the whole of the UK and internationally through our website, consultancy and training. Our approach is to pilot new work in the South West, using our well-established networks of individuals and sites. This helps us to create and test new ideas and then share the results nationally, often through collaboration with other organisations. This means we can create tools and resources based on the real, rather than assumed, needs of the people we are aiming to benefit.

## Sensory Trust

### Report of the Trustees for the year ended 31 March 2023

Our priorities for the year ending 31st March 2023 are using the outdoors and nature-based activities to:

**1. Make places accessible**, raising awareness and skills so the health and social benefits of engaging with nature can be shared by all people.

**2. Foster inclusive communities**, increasing nature-based community opportunities for socially isolated people to engage with.

**3. Encourage and enable sensory engagement**, creating and sharing nature-based resources to encourage people to engage with nature and the outdoors.

#### **1. Make places accessible**

This area of work responds to the reality that barriers to access prevent many people living with disability and health issues from using and engaging with the outdoors. Our work includes improving the accessibility of outdoor destinations, heritage venues and nature sites. All aspects of accessibility are covered, from physical access and site design, through information and interpretation, to education and policy issues. Sensory Trust is now seen as a leading source of expertise in this area with much of our advice freely available through our website. We are also regularly commissioned by major environmental bodies, design practices, healthcare and education settings, and visitor destinations in the UK.

##### **1.1 Deliver advice on access and inclusive design**

Our work helps practitioners and communities improve accessibility of their sites, through tools, guidance and advice. We are skilled in identifying barriers to access in all types of greenspace, finding effective solutions and working with organisations to take on inclusive practices.

Significant work during the year has been a commission from Paths for All to launch the new national **Outdoor Accessibility Guidance**. This new guide reflects the wider application of the Equality Act 2010 and the key reference for managers and owners wanting to make greenspace inclusive to the widest range of people. Work involved significant consultation with user groups and environmental and diversity organisations bringing real-life insights into the policies and approaches.

Our guidance writing continues with commissions from Natural Resources Wales and Natural England to update the **By All Reasonable Means** guidance. This brings the two nation's guides together into one document and aligns it with the new Outdoor Accessibility Guidance.

We continue to contribute to the **Cornwall Design Review Panel**, advising on landscape and inclusive design issues. The panel is informally aligned with Cornwall Council and provides an optional review service for architects and developers planning capital projects in Cornwall.

We were commissioned by **Wake the Tiger** to advise on inclusive design of their new arts visitor destination in Bristol. We advised on inclusive design aspects in the early stages and undertook an access review after the venue opened.

## Sensory Trust

### Report of the Trustees for the year ended 31 March 2023

New **access-focused training packages** have been delivered to East Devon AONB, Action for Conservation and Natural Resources Wales (NRW). These have increased skills for landscape managed teams, including in how to undertake access reviews of public rights of way.

#### **1.2 Develop sensory-rich interpretation to connect people with natural heritage**

This work opens up heritage to the widest audience, ensuring that people with disabilities can engage in ways that are meaningful and memorable for all visitors.

Our project **More Than Words** is opening up natural heritage to new and wider audiences enabling everyone to engage regardless of age or ability. Support from the National Lottery Heritage Fund enables us to work with industrial heritage sites across Cornwall to co-design new interpretation activities and features with people with disabilities and long-term health conditions. Examples include sensory stories and sensory trails. This will inform new, national guidance for improving access to the countryside and green space. Work during the year includes creating case study evidence of our approach with Kresen Kernow and Hayle Heritage Centre in Cornwall. We have delivered training to people working and volunteering in Cornwall's heritage sector on how to make inclusive and engaging visitor experiences. Independent evaluation has demonstrated its success in raising the skills and confidence of people in welcoming a wider range of people to heritage sites. We plan to build on this during the next year, rolling the training out across the UK.

"Thank you so much for the excellent training yesterday. It was absolutely brilliant, and I left feeling inspired and fired up!" Heritage training participant from Royal West of England Academy, Bristol.

We are a member of a consortium running a three year EU-funded project called **PANCAKE**. Sign languages in many countries lack official signs for plants and nature-related words. Fingerspelling of scientific names can be long and laborious and can result in many people ultimately being left out of important discussions. The PANCAKE project has been created to produce new sign language symbols for nature. Led by Friends of the Earth Malta the project is creating new signs in Malta, Italy, Spain and the UK, for which we are proud to be the UK partner and lead. Exciting progress so far includes a range of new BSL signs developed by the Deaf-led team at Edinburgh University.

**Language of Nature** is a two-year project funded by Heritage Lottery, running from January 2022. We are opening up connections with nature and the outdoors for people who use Braille, Widgit, Makaton, BSL and Easy English for primary communication. We have a strong group of partners in Liverpool, London, Devon and Cornwall which includes special schools, Deaf scientists, Trees for Cities, National Wildflower Centre, Eden Project and Forestry England. Development of new sensory resources includes tactile guides to trees and wildflowers, wildflower learning materials in Widgit, and nature-based curriculum materials for Deaf children.

"Our students have been raving about the day ever since and we are inspired to set up our own wildflower patch for next summer. The activities provided were so engaging and well-pitched, I think they all took a lot from it." Special school teacher

## Sensory Trust

### Report of the Trustees for the year ended 31 March 2023

Our developing expertise in this area has led to some exciting new commissions to produce **inclusive communication for natural heritage** sites. This includes producing a series of plant labels with Braille and Widgit developed for Stephens House and Garden, London, as part of making the garden more inclusive. And a commission from Cornwall Heritage Trust for an access review and information and interpretation review of the iron age hill fort (scheduled ancient monument) Castle an Dinas. Followed by the preparation of pre-visit information and Widgit education resources.

#### 1.3 Develop tools and guidance for practitioners

We are experts in developing guidance and resources on inclusive approaches to support the work of practitioners and to help marginalised people engage more closely with nature and the outdoors.

The development of tools such as the **Access Chain**, and guidance such as **By All Reasonable Means**, are important ways of sharing our approach and encouraging more inclusive practices in environmental design and management.

"I was also introduced to Sensory Trust's Access Chain, which is a really neat and deceptively simple model for thinking about good access to lots to transport services and facilities beyond simply outdoor spaces." Comment following the launch of the Outdoor Accessibility Guidance.

**Trees for Cities** commissioned us to advise on how to make their evaluation techniques and public events more inclusive.

**Your Park Bristol and Bath** is a small young charity focused on connecting communities with their local parks. In a pilot project funded by Natural England, we were commissioned to advise on creating a community assessment tool and involving local people in reviewing and inputting to their local parks. Following this successful pilot we have been further commissioned to undertake more work and build on this relationship.

Our expertise and experience in funding and strategy was recognised by **The Daniell Trust**, a trust funder. They have commissioned us to advise on a new a strategic direction and funding mechanisms, including application forms and decision-making criteria.

#### 2. Foster inclusive communities

Sensory Trust has a strong reputation for its inclusive and creative approach to working with communities and reconnecting marginalised disabled and older people with their local places and communities. Inclusive techniques make the process more engaging and productive for all audiences.

## Sensory Trust

### Report of the Trustees for the year ended 31 March 2023

#### **2.1 Increase participation of young people with disabilities in nature-based interests and activities**

This work focuses on young people with disabilities and health issues, their parents, siblings and carers. The wellbeing benefits that children and young people gain from spending time outdoors can be particularly important for children with disabilities, but they typically have the least opportunities to engage. Feedback from families and teachers shows they need more opportunities for their children. Many realise the importance of the outdoors, but don't know how to facilitate this. Children may have access to occasional outings to outdoor destinations, but lack day-to-day opportunities to bring sustained health and developmental gains.

We are working with special schools and young people who use **Makaton, Widgit, BSL and Braille** through our Language of Nature project. Interactive sessions at Haldon Forest, Exeter involve exploring trees and woodlands with young Deaf people and young people with learning disabilities.

Language of Nature is bringing wildflower preparation and planting into two special schools in Cornwall and one in Liverpool. We are creating Widgit resources to support the practical processes of ground preparation and seed sowing. Each school will have a new wildflower area that they will use for data collecting and monitoring in the summer term.

"It is a delight to have students catered to at their level of need. Resources are engaging and are both symbol and sensory based. Both profound and multiple learning disabilities and severe learning disabilities students are catered for." Special school teacher

#### **2.2 Increase participation of older people with dementia in nature-based interests and activities**

This work focuses on engaging people living with dementia, their families and carers with nature and the outdoors, bringing significant health and social benefits. This reflects our ambition of building on our work that shows the effectiveness of our nature-based approach in helping people build coping strategies and enhance their wellbeing.

Our **Creative Spaces** programme has been supporting people living with dementia, families and carers, for over ten years and is now widely known for its innovative, nature-based approach to dementia care. It demonstrates how connections with nature and the outdoors can enhance the wellbeing and coping mechanisms of people living with dementia by inspiring new interests and social connections and reducing isolation and dependency.

Providing on-the-ground support for people living with dementia in their own homes continues to be a major focus. We have secured four years of support from National Lottery Community Fund to continue our nine outdoor activity clubs. These meet regularly across Cornwall, inspiring socially isolated people living with dementia to become more active, meet others and take on new social activities as part of their daily lives. The groups foster new interests and build on partnerships with artists, community groups and organisations, such as Tate St Ives, Leach Pottery, Falmouth University and Brickfield CIC.

## Sensory Trust

### Report of the Trustees for the year ended 31 March 2023

"I'm happier, I've made some lovely friends. Anyone who comes here is welcomed with open arms. It really lifts your spirit. It's so good mentally and physically" Joan from Wednesday Wanderers walking group.

The groups are supported by a dedicated group of 25 volunteers. Supporting our volunteers with relevant training ensures they are skilled and confident to support the groups and ensure we can continue to welcome new members to the groups.

We continue supporting North East Fife Community Hub and University of St Andrews who are following our model of dementia friendly activity clubs to grow this activity in St Andrews. This is demonstrating how our approach can be replicated elsewhere, embedding a new activity club into the community.

We are a co-investigator in a major new dementia-related research study led by University of Exeter and funded by the Economic and Social Research Council. **ENLIVEN** (extending active life for older people with cognitive impairment through innovations in the visitor economy of the natural environment) is a three year project to investigate what can be done to make outdoor places easier for older people living with cognitive impairment (including people with young-onset dementia) and their family members of all ages to visit. Our contribution includes advising on plans, activities and interview questions and linking up with our activity groups.

### **2.3 Increase intergenerational opportunities through nature-based interests and activities**

This area of work nurtures the skills and interests of older people in nature; whilst empowering young people to take community action to support the environment. It builds ongoing relationships, forging relationships between two generations who are often stigmatised and perceived to not understand each other.

We are part of a cohort of 11 organisations in England's largest intergenerational project, testing and evidencing the benefits of intergenerational connections between young and old. **Care Home Friends and Neighbours: Intergenerational Linking** is a partnership between two organisations, My Home Life England and The Linking Network, funded by the Dunhill Medical Trust.

Our role has fostered connections between 10 care homes and 10 schools, inspiring social action in young people. This has resulted in new resources which are being shared nationally, supporting young and older people to develop their common interests. This activity is also informing our future plans, with the launch of a new intergenerational activity group, embedding intergenerational work into our ongoing Creative Spaces programme.

### **3. Encourage and enable sensory engagement**

Sensory Trust works to ensure that people of all ages and abilities can access the health and social benefits that come from engaging with nature and the outdoors. We use techniques such as sensory mapping and sensory-rich experiences to create engaging, meaningful and memorable connections with nature and the outdoors.

## Sensory Trust

### Report of the Trustees for the year ended 31 March 2023

#### **3.1 Inspire nature engagement and action for health and environmental benefits**

This reflects a growing team interest in 'completing the circle', not just connecting to nature but benefiting nature. This has been implicit in previous work but is now coming into focus with targets and delivery plans.

**Dig Deeper** is using nature exploration and discovery to support working age adults with mental health challenges. It is immersing people in the micro and hidden worlds of nature, for example by using digital microscopes to explore soil and water. We have been able to pilot a new bespoke training programme during the year, helping people with anxiety and depression to develop nature-based coping mechanisms. Participants are gaining tools and confidence to develop sustained techniques and embed this into regular routines. This helps them regain self-esteem, form supportive networks and increase confidence to participate in community life. The ambition is to grow this programme of work over the next year.

"It helped me build up the confidence to seek further help with my depression and anxiety. I'm currently embarking on a support program with Pentreath (a mental health charity) I don't think I would be doing that if I had not gone to Dig Deep first" Dig Deeper participant

#### **3.2 Develop and share nature-based resources, guidance and tools**

This work involves developing, promoting and sharing new nature-based resources. Some are free, some for sale through our trading subsidiary, Orange Spiral Limited. Some are targeted at specific audiences, while others are of broad appeal. All are designed to encourage people to engage with nature and the outdoors.

Our resources put our philosophy into practice and increases our reach, both in terms of beneficiaries and geography. They include the gofindit scavenger hunt card game, Sensory Trail Markers, and dementia-specific resources. New resource development work is now built into most project budgets.

Resources for sale generate unrestricted income, supporting our plans to diversify income. Our trading subsidiary, **Orange Spiral Limited (OSL)**, has now completed its seventh year of operation with an average turnover of £265k during this time. It is reaching markets across the UK, America, Europe and Australia. We have updated the OSL business plan to focus activity on domestic and international priorities with further expansion into Germany including a German language version of our gofindit game.

We have new **garden design consultancy** packages on our website following a detailed review of the demand for services and internal capacity. There is an emphasis on advising on existing gardens and sensory planting, rather than solely complete redesigns.

#### **3.3 Develop and deliver sensory designs**

This capitalises on our skills and experience through the expansion of our consultancy services. We deliver advice and designs for green space and occasional building projects, ranging from care homes to large capital building projects.

## Sensory Trust

### Report of the Trustees for the year ended 31 March 2023

This includes the design of a new outdoor sensory space as part of the renovation of a heritage building and its botanic garden into offices and community resource in **Morrab Gardens**, Penzance. It is funded by Heritage Lottery and funds have been secured to support the construction phase and our own ongoing design input.

An outline garden design was delivered for **Langholme care home in Falmouth** to provide greater accessibility and opportunities for sensory engagement in the garden. It involved community engagement to involve the residents in design ideas.

We continue our collaboration with **Unlocking Landscapes**, a research partnership between Exeter and Northumberland Universities, led by Dr Sarah Bell. It focuses on exploring landscape meaning and developing inclusive approaches to outdoor experiences, with a particular focus on blind and partially sighted people. Input includes contributing to a workshop at Westonbirt and co-developing the report 'Unlocking Landscapes: The inclusive role of sensory histories of people and place'.

**Green Minds Plymouth** commissioned us to engage students at Arts University Plymouth on how to engage the senses in the outdoors. Students then went on to use these new skills in their own design for a sensory trail.

#### Financial Review

We continue to prioritise a sustainable, financially robust business model. This includes harnessing support from a diverse range of funders, combining multi-year agreements with funders such as the National Lottery alongside shorter-term commitments for smaller-scale initiatives.

We continue to minimise our overheads by maintaining efficient administrative systems. As with many voluntary organisations, our biggest challenge is resourcing our core costs which relate to activities such as promotion, advocacy and dissemination, but we have made excellent progress by applying full-cost recovery to our fundraising and building income through consultancy and trading.

Overall, our total income was £492,282; total expenditure was £503,994 which resulted in a deficit of £11,712. The closing position of £471,885 includes unrestricted reserves of £472,497 alongside restricted funds of (£612). Many of our grants during the year are funded retrospectively, hence the current closing balance of our restricted funds in deficit. However, funds are secured to cover those funds currently in deficit.

We have three designated funds within unrestricted reserves, which are reviewed annually:

- The first, called the trading subsidiary resilience fund, protects the charity from fluctuations in trading income, which is subject to variations in market trends and reliance on external sales routes (such as Amazon). This remains at £71,000 to protect the charity from increased competition within trading, the continued impact of Brexit and now cost of living pressures which is expected to impact on trading income in the following few years

## Sensory Trust

### Report of the Trustees for the year ended 31 March 2023

- The second fund, an asset replacement fund, has reduced by £3,056 during the year leaving £8,319 to provide for planned, future core investments. This includes small scale purchases such as computer upgrades which are not able to be funded under project grants; as well as longer term plans as we equip and maintain our new office space. It is planned to spend the asset replacement fund over the next two years.
- A third development fund supports unfunded charitable activity, particularly to build evidence of our approach as we develop new projects and seek longer-term funding. The fund has reduced by £11,712 during the year leaving £33,678 to spend in the next year as planned.

This leaves £359,500 as general free reserves. This represents 10 months of our core operational costs. Our reserves policy is to build and maintain reserves of 9 - 12 months of core operational costs to allow a more realistic timeframe for the charity to adapt to change and respond to crises. This protects the future resilience of the charity, which is particularly important as we respond to increased demand for services, increased competition for funds and increased costs of delivery.

#### Future Plans

Our strategic plan enables us to prioritise and plan future work and development. This has allowed us to focus on the following:

##### 1. Make places accessible

- Launching new national guidance on improving access to public greenspace and natural heritage.
- Build new training packages to support professional practice.
- Develop new resources to support people with sensory impairments and learning disabilities to engage with natural environments.

##### 2. Foster inclusive communities

- Build on our intergenerational activity.
- Maintain a focus on our regular outdoor activity groups to support people with dementia and carers.
- Build on our work with young people with additional needs to support families and schools.

##### 3. Encourage and enable sensory engagement

- We have a new focus on environmental action especially in relation to providing opportunities for marginalised groups to take climate action.
- Build evidence for using the theme of resilience and nature in supporting people's mental health.
- Expand our range of nature-based resources for schools and families, including free and those which generate income.

We have also prioritised the following strategic enablers to help us strengthen the organisation:

## **Sensory Trust**

### **Report of the Trustees for the year ended 31 March 2023**

#### **A. Communications**

- Build team skills in media relations and promotion.
- Strengthen our social media reach and impact to reach professional sectors and beneficiaries.
- Research and secure strategic partnerships to further our reach.

#### **B. Monitoring and evaluation**

- Build evidence base to inform resilience and mental health work, informing potential projects and partnerships.
- Evidence and disseminate our approach as a way of informing our future plans and supporting the professional practice of others.

#### **C. Financial sustainability**

- Sustain a diverse income profile, securing new longer term funding and avoiding reliance on single income streams.
- Maintain reserves to protect organisation and allow growth.

#### **D. Develop trading, consultancy and training**

- Grow unrestricted income and increase reach through trading.
- Promote new consultancy packages, with a focus on designs for sensory gardens and trails utilising the new skills brought into the team.
- Develop new training packages utilising team expertise and building on sessions delivered through project activity.

#### **E. Ways of working**

- Encourage staff to develop professional skills through training and networking.
- Facilitate development time to identify new trends and respond to identified need.
- Supporting hybrid working, continuing to identify ways to sustain a positive team culture

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

#### **Governing document**

The Sensory Trust is a registered charity (No. 1020670) and a Company Limited by Guarantee (No. 02811046).

#### **Recruitment and appointment of new trustees**

Sensory Trust is governed by a board of trustees who are also directors of the company. New trustees are recruited and appointed by targeting a wide range of organisations and networks to maximise the chances of recruiting people from a diverse range of abilities, backgrounds, ages and circumstances. It is a baseline requirement for trustees to have personal or professional awareness of diversity issues.

#### **Induction and training of new trustees**

Induction training is provided for new trustees and further support and guidance is provided by existing trustees and staff members, particularly the director, company secretary and chair.

#### **Remuneration of key management personnel**

## **Sensory Trust**

### **Report of the Trustees for the year ended 31 March 2023**

A remuneration working group is a sub-committee of the board comprising the chair, treasurer and up to two other trustees. Members of the senior management team attend in an advisory capacity.

The working group make recommendations to the board regarding the remuneration of the director. They also undertake an annual review of pay scales, informed by benchmarking information and recommendations from the senior management team.

In the last year we implemented a 5% cost of living increase after consideration of inflation (as measured by the current retail prices index and the consumer prices index including owner-occupiers' housing costs), Unison recommendations and average increases in other similar charities. The pay ratio between the median salary and the most senior salary is 1:1.9.

#### **Risk management**

The major risks to which the charity is exposed have been identified and are reviewed through a comprehensive risk assessment undertaken by staff and reported to trustees every four months.

This covers governance, operations, legal, financial and external risks. We consistently monitor our own performance as well as keep abreast of best practice in the wider sector in order to ensure the organisation is identifying and addressing all risks.

#### **Reference and administration details**

##### **Registered Company number**

02811046 (England and Wales)

##### **Registered Charity number**

1020670

##### **Registered office**

ESAM 7  
Carluddon Technology Park  
Carluddon  
ST AUSTELL  
Cornwall  
PL26 8WE

##### **Trustees**

Dr G Mantle  
Mr M Beck  
Mr P C Hunter (resigned 16/11/2022)  
Mr M Page  
Ms K Mitchell  
Dr K E Braithwaite Chair  
Mr C Phillips Treasurer  
Prof R Garside Researcher (appointed 29/11/2022)

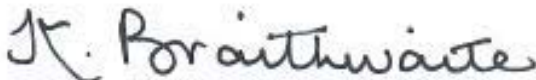
**Sensory Trust**

**Report of the Trustees  
for the year ended 31 March 2023**

**Company Secretary**  
Mrs V K G Hutchinson

**Independent Examiner**  
James Pearce FCA  
Lang Bennetts Audit Limited  
The Old Carriage Works  
Moresk Road  
TRURO  
Cornwall  
TR1 1DG

Approved by order of the board of trustees on ..... 15/11/2023 ..... and signed on  
its behalf by:



.....  
Dr K E Braithwaite - Trustee

**Independent Examiner's Report to the Trustees of  
Sensory Trust**

**Independent examiner's report to the trustees of Sensory Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



James Pearce FCA  
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Date: 15/11/2023  
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## Sensory Trust

### Statement of Financial Activities for the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income and Endowments from</b>					
Donations and legacies	2	29,916	-	29,916	81,184
<b>Charitable activities</b>					
Advancement of education	5	41,872	342,108	383,980	313,363
Other trading activities	3	76,899	-	76,899	71,045
Investment income	4	<u>1,487</u>	<u>-</u>	<u>1,487</u>	<u>298</u>
<b>Total</b>		<u>150,174</u>	<u>342,108</u>	<u>492,282</u>	<u>465,890</u>
<b>Expenditure on</b>					
<b>Charitable activities</b>					
Advancement of education	6	<u>175,875</u>	<u>328,119</u>	<u>503,994</u>	<u>474,989</u>
<b>Net Income/(Expenditure)</b>		(25,701)	13,989	(11,712)	(9,099)
<b>Reconciliation of Funds</b>					
Total funds brought forward		<u>498,198</u>	<u>(14,601)</u>	<u>483,597</u>	<u>492,696</u>
<b>Total Funds Carried Forward</b>		<u><u>472,497</u></u>	<u><u>(612)</u></u>	<u><u>471,885</u></u>	<u><u>483,597</u></u>

The notes form part of these financial statements

## Sensory Trust

### Balance Sheet 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Fixed Assets</b>					
Intangible assets	13	482	-	482	4,018
Tangible assets	14	4,784	448	5,232	7,944
Investments	15	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		5,267	448	5,715	11,963
<b>Current Assets</b>					
Debtors	16	33,544	66,994	100,538	159,861
Cash at bank		<u>442,805</u>	<u>(50,557)</u>	<u>392,248</u>	<u>343,616</u>
		476,349	16,437	492,786	503,477
<b>Creditors</b>					
Amounts falling due within one year	17	(9,119)	(17,497)	(26,616)	(31,843)
		<u>467,230</u>	<u>(1,060)</u>	<u>466,170</u>	<u>471,634</u>
<b>Net Current Assets/(Liabilities)</b>					
		472,497	(612)	471,885	483,597
<b>Total Assets Less Current Liabilities</b>					
		<u>472,497</u>	<u>(612)</u>	<u>471,885</u>	<u>483,597</u>
<b>Net Assets</b>					
		<u>472,497</u>	<u>(612)</u>	<u>471,885</u>	<u>483,597</u>
<b>Funds</b>					
	18			472,497	498,198
Unrestricted funds				<u>(612)</u>	<u>(14,601)</u>
Restricted funds					
<b>Total Funds</b>					
				<u>471,885</u>	<u>483,597</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

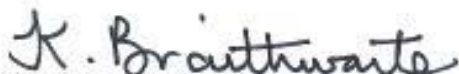
The notes form part of these financial statements

**Sensory Trust**

**Balance Sheet - continued  
31 March 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on  
.....15/11/2023..... and were signed on its behalf by:



Dr K E Braithwaite - Trustee

The notes form part of these financial statements

**Sensory Trust**

**Cash Flow Statement  
for the year ended 31 March 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>50,120</u>	<u>53,361</u>
Net cash provided by operating activities		<u>50,120</u>	<u>53,361</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(2,975)	(7,533)
Interest received		<u>1,487</u>	<u>298</u>
Net cash used in investing activities		<u>(1,488)</u>	<u>(7,235)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		48,633	46,126
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>343,616</u>	<u>297,490</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>392,248</u></u>	<u><u>343,616</u></u>

The notes form part of these financial statements

## Sensory Trust

### Notes to the Cash Flow Statement for the year ended 31 March 2023

#### 1. Reconciliation of net expenditure to net cash flow from operating activities

	2023 £	2022 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(11,712)	(9,099)
<b>Adjustments for:</b>		
Depreciation charges	9,223	9,087
Interest received	(1,487)	(298)
Decrease in debtors	59,323	66,883
Decrease in creditors	<u>(5,227)</u>	<u>(13,212)</u>
<b>Net cash provided by operations</b>	<u>50,120</u>	<u>53,361</u>

#### 2. Analysis of changes in net funds

	At 1/4/22 £	Cash flow £	At 31/3/23 £
<b>Net cash</b>			
Cash at bank	<u>343,616</u>	<u>48,632</u>	<u>392,248</u>
	<u>343,616</u>	<u>48,632</u>	<u>392,248</u>
<b>Total</b>	<u>343,616</u>	<u>48,632</u>	<u>392,248</u>

## Sensory Trust

### Notes to the Financial Statements for the year ended 31 March 2023

#### 1. Accounting Policies

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Website development costs**

The cost of developing the charity's website is recognised as an intangible asset and the expenditure is released to the Statement of Financial Activities evenly over a period of four years.

##### **Tangible fixed assets**

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

Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **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.

## Sensory Trust

### Notes to the Financial Statements - continued for the year ended 31 March 2023

<b>2.</b>	<b>Donations and Legacies</b>		
		2023	2022
		£	£
	Donations	4,284	8,719
	Donations from related company	<u>25,632</u>	<u>72,465</u>
		<u>29,916</u>	<u>81,184</u>
<b>3.</b>	<b>Other Trading Activities</b>		
		2023	2022
		£	£
	Consultancy	74,899	54,858
	Other income	<u>2,000</u>	<u>16,187</u>
		<u>76,899</u>	<u>71,045</u>
<b>4.</b>	<b>Investment Income</b>		
		2023	2022
		£	£
	Deposit account interest	<u>1,487</u>	<u>298</u>
<b>5.</b>	<b>Income from Charitable Activities</b>		
		2023	2022
		£	£
	Grants	374,525	313,063
	Conferences and training	<u>9,455</u>	<u>300</u>
		<u>383,980</u>	<u>313,363</u>
	Grants received, included in the above, are as follows:		
		2023	2022
		£	£
	Baily Thomas Charitable Fund	5,000	-
	Cornwall Community Foundation	17,500	5,000
	D'Oyly Carte Charitable Trust	5,000	-
	Duke of Cornwall's Benevolent Fund	2,000	-
	Carew Pole Charitable Trust	1,000	-
	Elmgrant Trust	500	-
	The National Lottery Heritage Fund	181,685	61,363
	Cornwall Heritage Trust	-	500
	Comic Relief	-	2,584
	Groundwork UK	-	1,000
	Natural England: Nature Friendly Schools	-	145,547
	Asda Foundation	-	500
	HMRC: Coronavirus Job Retention Scheme	-	8,105
	ERASMUS	17,225	4,160
	Persimmon Community Champions	-	1,000
	Dunhill Medical Trust	6,367	31,000
	Economic and Social Research Council	10,000	10,000
	Blanchminster Trust	-	1,000
	Postcode Local Trust	<u>17,556</u>	<u>14,747</u>
	Carried forward	263,833	286,504

## Sensory Trust

### Notes to the Financial Statements - continued for the year ended 31 March 2023

#### 5. Income from Charitable Activities - continued

	2023	2022
	£	£
Brought forward	263,833	286,504
Sport England	-	2,000
National Lottery Community Fund - Reaching Communities	49,772	24,557
Tesco Community Fund	1,000	-
Active Cornwall	2,298	-
Norman Family Charitable Trust	1,000	-
Clare Milne Trust	12,206	-
ArtsWell	2,000	-
Awards For All	10,000	-
Helvellyn Foundation	30,516	-
Cornwall Voluntary Sector Forum	<u>1,900</u>	<u>-</u>
	<u>374,525</u>	<u>313,063</u>

#### 6. Charitable Activities Costs

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Advancement of education	<u>459,616</u>	<u>44,378</u>	<u>503,994</u>

#### 7. Direct Costs of Charitable Activities

	2023	2022
	£	£
Staff costs	381,030	340,346
Promotion and dissemination	5,717	5,701
Staff travel expenses	16,714	11,134
Project materials and events	38,008	59,684
Volunteers expenses	-	1,048
Training	2,846	3,237
Staff private medical expenses	4,171	3,732
Recruitment	914	1,394
Evaluation	3,000	-
Beneficiary travel expenses	<u>7,216</u>	<u>6,894</u>
	<u>459,616</u>	<u>433,170</u>

#### 8. Support Costs

	Finance	Other	Governance costs	Totals
	£	£	£	£
Advancement of education	<u>605</u>	<u>35,351</u>	<u>8,422</u>	<u>44,378</u>

## Sensory Trust

### Notes to the Financial Statements - continued for the year ended 31 March 2023

#### 8. Support Costs - continued

Support costs, included in the above, are as follows:

	2023 Advancement of education £	2022 Total activities £
Bank charges	605	361
Insurance	3,385	3,145
Postage, stationery and phone	15,713	14,865
Rent	7,030	6,143
Amortisation of intangible fixed assets	3,537	3,537
Depreciation of tangible fixed assets	5,686	5,550
Accountancy and legal fees	3,168	2,889
Bookkeeping fees	<u>5,254</u>	<u>5,329</u>
	<u>44,378</u>	<u>41,819</u>

#### 9. Net Income/(Expenditure)

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

	2023 £	2022 £
Depreciation - owned assets	5,687	5,550
Website amortisation	<u>3,536</u>	<u>3,537</u>

#### 10. Trustees Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

##### Trustees' expenses

There have been travel expenses totalling £2,191 paid to the trustees throughout the year (2022: £nil).

#### 11. Staff Costs

	2023 £	2022 £
Wages and salaries	335,859	301,429
Social security costs	28,900	24,806
Other pension costs	<u>16,271</u>	<u>14,111</u>
	<u>381,030</u>	<u>340,346</u>

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

	2023	2022
Staff	<u>13</u>	<u>11</u>

## Sensory Trust

### Notes to the Financial Statements - continued for the year ended 31 March 2023

#### 11. Staff Costs - continued

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

#### 12. Comparatives with 2021/22

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Income and Endowments from</b>			
Donations and legacies	81,184	-	81,184
<b>Charitable activities</b>			
Advancement of education	8,404	304,959	313,363
Other trading activities	71,045	-	71,045
Investment income	<u>298</u>	<u>-</u>	<u>298</u>
<b>Total</b>	<u>160,931</u>	<u>304,959</u>	<u>465,890</u>
<b>Expenditure on</b>			
<b>Charitable activities</b>			
Advancement of education	<u>127,322</u>	<u>347,667</u>	<u>474,989</u>
<b>Net Income/(Expenditure)</b>	33,609	(42,708)	(9,099)
<b>Transfers between funds</b>	<u>(5,881)</u>	<u>5,881</u>	<u>-</u>
<b>Net movement in funds</b>	27,728	(36,827)	(9,099)
<b>Reconciliation of Funds</b>			
Total funds brought forward	<u>470,470</u>	<u>22,226</u>	<u>492,696</u>
<b>Total Funds Carried Forward</b>	<u>498,198</u>	<u>(14,601)</u>	<u>483,597</u>

#### 13. Intangible Fixed Assets

	Website £
<b>Cost</b>	
At 1 April 2022 and 31 March 2023	<u>14,147</u>
<b>Amortisation</b>	
At 1 April 2022	10,129
Charge for year	<u>3,536</u>
At 31 March 2023	<u>13,665</u>
<b>Net Book Value</b>	
At 31 March 2023	<u>482</u>
At 31 March 2022	<u>4,018</u>

## Sensory Trust

### Notes to the Financial Statements - continued for the year ended 31 March 2023

#### 14. Tangible Fixed Assets

	Fixtures and fittings £	Computer equipment £	Totals £
<b>Cost</b>			
At 1 April 2022	1,550	17,793	19,343
Additions	<u>-</u>	<u>2,975</u>	<u>2,975</u>
At 31 March 2023	<u>1,550</u>	<u>20,768</u>	<u>22,318</u>
<b>Depreciation</b>			
At 1 April 2022	620	10,779	11,399
Charge for year	<u>310</u>	<u>5,377</u>	<u>5,687</u>
At 31 March 2023	<u>930</u>	<u>16,156</u>	<u>17,086</u>
<b>Net Book Value</b>			
At 31 March 2023	<u>620</u>	<u>4,612</u>	<u>5,232</u>
At 31 March 2022	<u>930</u>	<u>7,014</u>	<u>7,944</u>

#### 15. Fixed Asset Investments

	Shares in group undertakings £
<b>Market Value</b>	
At 1 April 2022 and 31 March 2023	<u>1</u>
<b>Net Book Value</b>	
At 31 March 2023	<u>1</u>
At 31 March 2022	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Orange Spiral Limited was incorporated on the 16th February 2017 with the object of expanding trading activities of the Trust, with effect from the 1 April 2017.

#### 16. Debtors: Amounts Falling Due Within One Year

	2023 £	2022 £
Trade debtors	73,769	84,941
Other debtors	24,211	72,398
Prepayments and accrued income	<u>2,558</u>	<u>2,522</u>
	<u>100,538</u>	<u>159,861</u>

## Sensory Trust

### Notes to the Financial Statements - continued for the year ended 31 March 2023

#### 17. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	10,342	4,178
Social security and other taxes	7,416	7,232
Accruals and income in advance	<u>8,858</u>	<u>20,433</u>
	<u>26,616</u>	<u>31,843</u>

#### 18. Movement in Funds

	At 1/4/22	Net movement in funds	Transfers between funds	At 31/3/23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	370,433	(22,645)	11,712	359,500
Trading subsidiary resilience fund	71,000	-	-	71,000
Asset replacement fund	11,375	(3,056)	-	8,319
Development Fund	<u>45,390</u>	<u>-</u>	<u>(11,712)</u>	<u>33,678</u>
	498,198	(25,701)	-	472,497
<b>Restricted funds</b>				
Creative Spaces	12,348	(12,941)	-	(593)
More Than Words	(3,928)	(6,424)	-	(10,352)
Language of Nature	(16,601)	19,405	-	2,804
PANCAKE	(6,420)	3,309	-	(3,111)
Dig Deeper	<u>-</u>	<u>10,640</u>	<u>-</u>	<u>10,640</u>
	<u>(14,601)</u>	<u>13,989</u>	<u>-</u>	<u>(612)</u>
<b>Total Funds</b>	<u>483,597</u>	<u>(11,712)</u>	<u>-</u>	<u>471,885</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	148,274	(170,919)	(22,645)
Asset replacement fund	-	(3,056)	(3,056)
Development Fund	<u>1,900</u>	<u>(1,900)</u>	<u>-</u>
	150,174	(175,875)	(25,701)
<b>Restricted funds</b>			
Creative Spaces	78,935	(91,876)	(12,941)
More Than Words	75,037	(81,461)	(6,424)
Language of Nature	131,354	(111,949)	19,405
PANCAKE	17,225	(13,916)	3,309
Dig Deeper	<u>39,557</u>	<u>(28,917)</u>	<u>10,640</u>
	<u>342,108</u>	<u>(328,119)</u>	<u>13,989</u>
<b>Total Funds</b>	<u>492,282</u>	<u>(503,994)</u>	<u>(11,712)</u>

## Sensory Trust

### Notes to the Financial Statements - continued for the year ended 31 March 2023

#### 18. Movement in Funds - continued

##### Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	340,020	36,294	(5,881)	370,433
Trading subsidiary resilience fund	71,000	-	-	71,000
Asset replacement fund	13,450	(2,075)	-	11,375
Development Fund	<u>46,000</u>	<u>(610)</u>	<u>-</u>	<u>45,390</u>
	470,470	33,609	(5,881)	498,198
<b>Restricted funds</b>				
Creative Spaces	1,593	10,044	711	12,348
More Than Words	-	(7,601)	3,673	(3,928)
Nature Friendly Schools	20,633	(22,130)	1,497	-
Language of Nature	-	(16,601)	-	(16,601)
PANCAKE	<u>-</u>	<u>(6,420)</u>	<u>-</u>	<u>(6,420)</u>
	<u>22,226</u>	<u>(42,708)</u>	<u>5,881</u>	<u>(14,601)</u>
<b>Total Funds</b>	<u>492,696</u>	<u>(9,099)</u>	<u>-</u>	<u>483,597</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	160,931	(124,637)	36,294
Asset replacement fund	-	(2,075)	(2,075)
Development Fund	<u>-</u>	<u>(610)</u>	<u>(610)</u>
	160,931	(127,322)	33,609
<b>Restricted funds</b>			
Creative Spaces	92,389	(82,345)	10,044
More Than Words	62,863	(70,464)	(7,601)
Nature Friendly Schools	145,547	(167,677)	(22,130)
Language of Nature	-	(16,601)	(16,601)
PANCAKE	<u>4,160</u>	<u>(10,580)</u>	<u>(6,420)</u>
	<u>304,959</u>	<u>(347,667)</u>	<u>(42,708)</u>
<b>Total Funds</b>	<u>465,890</u>	<u>(474,989)</u>	<u>(9,099)</u>

## Sensory Trust

### Notes to the Financial Statements - continued for the year ended 31 March 2023

#### 18. Movement in Funds - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	340,020	13,649	5,831	359,500
Trading subsidiary resilience fund	71,000	-	-	71,000
Asset replacement fund	13,450	(5,131)	-	8,319
Development Fund	<u>46,000</u>	<u>(610)</u>	<u>(11,712)</u>	<u>33,678</u>
	470,470	7,908	(5,881)	472,497
<b>Restricted funds</b>				
Creative Spaces	1,593	(2,897)	711	(593)
More Than Words	-	(14,025)	3,673	(10,352)
Nature Friendly Schools	20,633	(22,130)	1,497	-
Language of Nature	-	2,804	-	2,804
PANCAKE	-	(3,111)	-	(3,111)
Dig Deeper	<u>-</u>	<u>10,640</u>	<u>-</u>	<u>10,640</u>
	<u>22,226</u>	<u>(28,719)</u>	<u>5,881</u>	<u>(612)</u>
<b>Total Funds</b>	<u>492,696</u>	<u>(20,811)</u>	<u>-</u>	<u>471,885</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	309,205	(295,556)	13,649
Asset replacement fund	-	(5,131)	(5,131)
Development Fund	<u>1,900</u>	<u>(2,510)</u>	<u>(610)</u>
	311,105	(303,197)	7,908
<b>Restricted funds</b>			
Creative Spaces	171,324	(174,221)	(2,897)
More Than Words	137,900	(151,925)	(14,025)
Nature Friendly Schools	145,547	(167,677)	(22,130)
Language of Nature	131,354	(128,550)	2,804
PANCAKE	21,385	(24,496)	(3,111)
Dig Deeper	<u>39,557</u>	<u>(28,917)</u>	<u>10,640</u>
	<u>647,067</u>	<u>(675,786)</u>	<u>(28,719)</u>
<b>Total Funds</b>	<u>958,172</u>	<u>(978,983)</u>	<u>(20,811)</u>

## Sensory Trust

### Notes to the Financial Statements - continued for the year ended 31 March 2023

#### 19. Related Party Disclosures

During the year the charity recharged an amount of £2,000 (2022: £16,187) to its wholly owned trading subsidiary Orange Spiral Limited in respect of overheads incurred on its behalf. The subsidiary made a gift aid donation of £25,632 (2022: £72,465) to the charity. An amount of £24,215 (2022: £72,399) was included in Debtors at the year end.

#### 20. Purpose of Restricted Funds

**Creative Spaces:** Creating opportunities for older people with dementia and their carers to improve their environments, strengthen their communities and play a more active part in society.

**More Than Words:** Making heritage accessible through co-designed, sensory-rich, inclusive interpretation.

**Nature Friendly Schools:** Improving children's learning, health and wellbeing through nature.

**Language of Nature:** Creating new language-based resources using Makaton, Braille, Widgit, British Sign Language and Easy English to connect a wider range of people with nature.

**PANCAKE:** Working with D/deaf communities to develop sign language supporting greater engagement with nature.

**Dig Deeper:** Taking a deep dive into nature to support people living with anxiety and depression.

## Sensory Trust

### Detailed Statement of Financial Activities for the year ended 31 March 2023

	2023 £	2022 £
<b>Income and Endowments</b>		
<b>Donations and legacies</b>		
Donations	4,284	8,719
Donations from related company	<u>25,632</u>	<u>72,465</u>
	29,916	81,184
<b>Other trading activities</b>		
Consultancy	74,899	54,858
Other income	<u>2,000</u>	<u>16,187</u>
	76,899	71,045
<b>Investment income</b>		
Deposit account interest	1,487	298
<b>Charitable activities</b>		
Grants	374,525	313,063
Conferences and training	<u>9,455</u>	<u>300</u>
	<u>383,980</u>	<u>313,363</u>
<b>Total incoming resources</b>	492,282	465,890
<b>Expenditure</b>		
<b>Charitable activities</b>		
Wages	335,859	301,429
Social security	28,900	24,806
Pensions	16,271	14,111
Promotion and dissemination	5,717	5,701
Staff travel	16,714	11,134
Project materials and events	38,008	59,684
Volunteers expenses	-	1,048
Training	2,846	3,237
Staff private medical expenses	4,171	3,732
Recruitment	914	1,394
Evaluation	3,000	-
Beneficiary expenses	<u>7,216</u>	<u>6,894</u>
	459,616	433,170
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	605	361
<b>Other</b>		
Insurance	3,385	3,145
Carried forward	3,385	3,145

This page does not form part of the statutory financial statements

## Sensory Trust

### Detailed Statement of Financial Activities for the year ended 31 March 2023

	2023 £	2022 £
<b>Other</b>		
Brought forward	3,385	3,145
Postage, stationery and phone	15,713	14,865
Rent	7,030	6,143
Amortisation of website costs	3,537	3,537
Depreciation of fixtures and fittings	310	310
Depreciation of computer equipment	<u>5,376</u>	<u>5,240</u>
	35,351	33,240
<b>Governance costs</b>		
Accountancy and legal fees	3,168	2,889
Bookkeeping fees	<u>5,254</u>	<u>5,329</u>
	<u>8,422</u>	<u>8,218</u>
Total resources expended	<u>503,994</u>	<u>474,989</u>
<b>Net expenditure</b>	<u>(11,712)</u>	<u>(9,099)</u>