

Charity registration number 1020670

Company registration number 02811046 (England and Wales)

SENSORY TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

SENSORY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Beck Ms K Mitchell Mr C Phillips Prof R Garside Dr K E Braithwaite Dr G Mantle
Secretary	Mrs V K G Hutchinson
Charity number	1020670
Company number	02811046
Registered office	ESAM 7 Carludon Technology Park Carludon ST AUSTELL Cornwall England PL26 8WE
Independent examiner	TC Group Vivian House Newham Road Truro Cornwall United Kingdom TR1 2DP

SENSORY TRUST

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SENSORY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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 2025.

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 living with disability and health issues, together with their families and carers. 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 the countryside.

Our priorities for the year ending 31st March 2025 are to:

- **Make places accessible and inclusive**, raising awareness and skills so the health and social benefits of engaging with nature can be shared by everyone.
- **Foster sensory-rich connections with nature and the outdoors**, increasing nature-based community opportunities for socially isolated people to engage with.
- **Inspire action on biodiversity and climate repair**, running community workshops and creating nature-based resources to encourage people to actively care for nature and the outdoors.

SENSORY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

Key achievements during the year therefore include:

- 880 people benefited from meaningful connections with nature through direct involvement in our project activities. This group includes 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 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 423 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 207,000 times and our blog has received circa 180,000 views. Our YouTube films have had over 18,000 views and we connect with 12,375 people through our social media channels.

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, leveraging our well-established networks of individuals and sites. This enables us to create and test new ideas which we then share nationally, often through collaboration with other organisations. By doing so we create tools and resources based on the real — rather than assumed — needs of the people we are aiming to benefit.

The following highlights are drawn from our three areas of work:

1. **Make places accessible and inclusive**

This work responds to the barriers that prevent many people living with disability and health issues from using and engaging with the outdoors. It 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 recognised as a leading source of expertise in this area. We provide advice freely on our website and in response to enquiries. Our consultancy services are commissioned by major environmental bodies, design practices, healthcare and education settings, and visitor destinations in the UK.

1.1. **Advising on access and inclusive design**

Our **access audits** identify barriers to access and their mitigation. Recent audits of Burnham Beeches and Stoke Common have supported the City of London Corporation's ambitions to improve access for under-represented communities. Cornwall Council are using our audit findings to inform plans for urban greenspace regeneration, while Cornwall Heritage Trust are applying the work to widening access to their archaeological sites.

Access guides play an important role in capturing information about accessibility to support visitors with access needs. Work includes the creation of a series of access guides for mining districts in the Cornwall Mining World Heritage Site and Cornwall National Landscape.

SENSORY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

We bring **inclusive design advice** to capital projects by working as part of design teams. For example, Barnet Council's urban regeneration scheme in West Hendon, led by Arup and Tate and Co, and Eden Project Morecambe, led by WSP multinational engineering firm.

1.2. Developing tools and guidance for practitioners

We are experts in developing guidance and resources on inclusive approaches to support the work of practitioners, and this year includes the following:

The **Outdoor Accessibility Guidance**, the UK reference for improving access to the outdoors. We were commissioned to write the guide by Walking Scotland (then Paths for All) and it involved consulting with environmental bodies, disabled people and access organisations. It provides an important new UK resource, while strengthening our profile and attracting consultancy and training enquiries.

The 2025 version of **By All Reasonable Means** is our latest revision since we wrote the original in 2005 and it brings together the previously separate editions for Natural Resources Wales (NRW) and Natural England (NE). The guidance now aligns with the Outdoor Accessibility Guidance and is available in PDF on Sensory Trust's website on behalf of NRW and NE.

We launched '**An introduction to making sensory-rich visitor experiences**'. National guidance targeted at the heritage sector. It provides tools, techniques and case studies to support visitor engagement in heritage sites.

1.3. Sharing our approach through training and presentations

Training shares our techniques and approach to improving outdoor access and making inclusive and engaging visitor experiences. We trained 423 people with clients including Natural Resources Wales, Group for Education in Museums, Ernest Cook Trust, Keep Britain Tidy, Truro City Council and FEAST.

We shared our expertise through **presentations and workshops**, such as inclusive landscape design for students of Cornwall College and Eden Project, and advising on plans for access improvements for Cornwall Wildlife Trust.

2. Foster sensory-rich connections with nature and the outdoors

Sensory Trust has a strong reputation for its inclusive nature-based approach to working with communities and reconnecting marginalised, disabled and older people with their local places and communities. Our sensory engagement techniques inspire meaningful and memorable connections with nature to harness health and social benefits for people living with disabilities and health issues.

2.1. Nature connections improve dementia care

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 develop coping strategies and enhance their wellbeing.

Our **Creative Spaces** programme has been supporting people living with dementia, families and carers, for over 15 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.

SENSORY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Providing on-the-ground support for people living with dementia in their own homes continues to be a major focus. We secured four years of support from the 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.

2025 saw the ten-year anniversary of the Happy Wanderers. This was the first activity group which started with a walk on Goss Moor with just one person living with dementia. It was an important reminder of the benefits to people living with dementia, families and carers across Cornwall who benefit from being part of the nine groups that now run.

Recent comments from participants include:

'a big umbrella of support'

'You build such relationships with people on those walks'.

'What we've gained is back to that empathy and that feeling that we were with people who understood.'

'it's a happy place for me'

They continue to foster new interests and build on partnerships with artists, community groups and organisations, such as Tate St Ives, Leach Pottery and University of Gloucester.

The groups are supported by a dedicated group of 29 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.

2.2. Intergenerational benefits of nature

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 forges relationships between two generations who are often stigmatised and perceived to not understand each other.

We have threaded intergenerational activity into our Creative Spaces groups, with one, in particular, where a monthly after-school club links a care home in Cornwall with three local schools.

Other groups are partnering with local primary schools and nurseries. One group explored The Lost Words with CScape Dance Company and a new primary school whilst another explored environmental activities with a pre-school forest school.

2.3. Nature connections support mental health

We are partnering with the University of Exeter on their Randomised Control Trial of nature-based social prescribing to support mental health. Funded by the National Institute for Health and Care Research (NIHR), this will provide more robust evidence on changes in mental health, loneliness and wellbeing.

The research incorporates our own Dig Deeper approach, using nature exploration and discovery to support adults living with anxiety and depression. It is immersing people in the micro and hidden worlds of nature, for example, by using digital microscopes to explore soil and water. Participants gain tools and confidence to develop nature-based coping mechanisms and embed this into regular routines. This helps them regain self-esteem, form supportive networks and gain the confidence to participate in community life.

2.4. Develop and share nature-based resources, guidance and tools

This work involves developing, promoting and sharing new nature-based resources. Some are free and 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 inspire people to engage with nature and the outdoors.

Our resources put our philosophy into practice and increase 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 sensory resources developed during the year include tactile and auditory demonstrations to show how water flows through bare soil versus grass, participants add the water and see, hear and feel the impacts.

Selling resources generates unrestricted income, supporting our plans to diversify income. Our trading subsidiary, **Orange Spiral Limited (OSL)**, has now completed its eighth year of operation, reaching markets across the UK, America, Europe and Australia. It has generated sales of over £2million during this time and donated nearly £600,000 to our charity work.

2.5. Develop and deliver sensory designs

This capitalises on our skills and experience through the expansion of our consultancy services. Sensory garden design encompasses plants, features and interpretation to inspire people to connect with all their senses.

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

2.6. Develop sensory-rich interpretation to connect people with natural heritage

This work uses sensory-rich techniques to open heritage to the widest audience, ensuring that disabled people can enjoy access and engage in ways that are most meaningful to them.

Building on our growing reputation for inclusive sensory engagement with heritage sites, we were commissioned by SS Great Britain and Royal West of England Academy in Bristol and Cornwall Museum to develop new sensory trails. This includes design advice, bespoke sensory markers and booklets as part of their visitor offer.

We advised Penlee House and Gallery, a popular venue in West Cornwall, on promoting and welcoming relaxed sessions to widen their audience base.

3. Inspire action on biodiversity and climate repair

This work reflects our growing interest in 'completing the circle', recognising that by caring for the health of the natural world, this enables the natural world to support the healthy lives of people. This has been implicit in previous work but is now coming into focus with significant emphasis in our work on climate and biodiversity repair.

SENSORY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3.1. Collective climate repair

May 2025 saw the launch of our new **Collective Climate Repair** project, funded by the National Lottery Community Fund's Climate Action Fund for four years. This is a significant opportunity to strengthen this area of strategic focus and share our distinctive approach, combining exciting new climate research with a focus on communities who are typically left out.

The work responds to the reality that disabled people, along with Deaf and neurodivergent people, are typically overlooked when climate policies and actions are developed. At the same time, an exclusive focus on carbon reduces the options for everyone. With specialist science advice from Dr Tony Kendle, we are focusing on exciting new research that shows how plants and natural systems are cooling and calming the climate every day, and by working with them, we can bring quicker, more widely adoptable action.

We are partnering with Trees for Cities in London, National Wildflower Centre in Liverpool and University of Edinburgh to share our approach and engage Deaf and hard of hearing, blind and partially sighted and neurodivergent communities. We have developed exciting new learning and engagement materials designed to inspire people to get involved and have been testing these in climate action workshops. Our inclusive approach clearly shows the role of plants in climate cooling and calming:

'Producing materials in large print for people with low vision, making the demos an auditory experience, talking thermometers, feeling the seeds so you know what you're planting in the ground. People said they could see where the seeds were and will do that at home'. (iSight Cornwall on behalf of people with a variety of sight loss)

The Deaf science team in Edinburgh University and the Scottish Sensory Centre are working with us to develop new vocabulary in BSL and communication materials that will share the climate narratives through a BSL-first approach.

3.2. Participation of young people with disabilities in climate and biodiversity repair

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 have launched a new programme, called **Climate Cooler Schools**, supported by The Daniell Trust for three years. It is engaging children with neurodivergence and learning disabilities in taking climate action and improving biodiversity.

We are working with three special schools in the South West to create new nature-based interventions in their grounds. With students, we are developing, testing and implementing water-based climate action and biodiversity repair. Activities include building beaver dams, planting trees and wildflowers, and taking part in interactive demonstrations that show how plants are natural climate repairs.

"I could do this when I grow up, plant things" and "I'm going to plant some things at home!" (students' comments while planting wildflowers).

SENSORY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 ethos, techniques and resources as widely as possible. For example, in the past year, we had over 29,000 views of our guidance on ramps and steps, 21,000 views of our guidance on sensory garden design and over 180,000 views of our blog pages.

We have processed 180 enquiries made through our website. Enquiries are wide ranging and include students and academics looking for help with research, to garden design advice and access training. Many enquiries have led to consultancy commissions and new project partners. This is a testament to our growing web presence, popular blog and numerous articles in national magazines and journals. This includes two articles in the Journal for Biophilic Design and one in Pro Landscaper Magazine.

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 and European Centre for Environment and Human Health. We have also built relationships with disability-led evaluators Moor Impact and Good Work Coop during the year, complementing our own techniques with peer-led independent interviews and focus groups.

SENSORY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

We continue to prioritise a sustainable, financially robust business model. This includes harnessing support from a diverse range of funders and 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 £575,855 and our total expenditure £530,645 which resulted in a surplus of £45,210. This reflects the planned spend of designated funds, as detailed below.

- The trading subsidiary resilience designated fund protects the charity as it has a growing reliance on the trading income from Orange Spiral Limited, which is subject to variations in market trends and reliance on external sales routes (such as Amazon). This has been reduced by £5,000 to £15,000 to reflect the reduced proportion of our overall income from this stream.
- The asset replacement designated fund has increased during the year leaving £8,048 to provide for planned, future core investments. This includes small scale purchases such as computer upgrades and improvements to our office space. This fund will remain in place as depreciation reduces the remaining amount over the next few years.
- The development designated fund remains at £30,000, to support the development of new projects and funding proposals.

Our closing position of £454,646 includes unrestricted reserves of £435,335 alongside restricted funds of £19,311. £382,288 remains as general free reserves, which represents 10 months of our core operational costs. This meets our reserves policy to build and maintain reserves between 9 and 12 months of core operational costs. This allows a realistic timeframe for the charity to adapt to change and respond to crises, particularly important as we respond to increased demand for services, increased competition for funds and increased costs of delivery.

Major risks

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 and keep abreast of best practice in the wider sector in order to ensure the organisation is identifying and addressing all risks.

SENSORY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

Our strategic plan enables us to prioritise and plan future work and development. This includes the following priorities for 2025/26:

1. Make places accessible and inclusive

- Disseminate national guidance on improving access to public greenspace and natural heritage.
- Promote new training packages to support professional practice, particularly targeting the natural heritage sector.
- Expand our access review consultancy into new areas of professional practice.

2. Foster sensory-rich connections with nature and the outdoors nature connections

- Build on our dementia expertise, investigating ways to share our nature-based approach more widely across the UK.
- Maintain a focus on our regular outdoor activity groups to support people with dementia and carers.
- Build evidence on the role of nature in supporting people's mental health.
- Expand our range of nature-based resources for schools and families, including ones which are free and which generate income.

3. Inspire action on biodiversity and climate repair

- Consolidate our new focus on climate action especially working alongside D/deaf and hard of hearing, blind and partially sighted and neurodivergent people.
- Engage young people with learning disabilities and neurodivergence in making improvements to their school grounds and demonstrate how they can take climate action.
- Develop new resources to support disabled people to engage with biodiversity and climate repair.

Structure, governance and management

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

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Beck

Ms K Mitchell

Mr C Phillips

Prof R Garside

Dr K E Braithwaite

Dr G Mantle

Mr M Page

(Resigned 7 November 2024)

Recruitment and appointment of 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.

SENSORY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Induction and training of 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 policy

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 a 3% cost of living increase was implemented 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 1:1.8.

The trustees' report was approved by the Board of Trustees.

K. Braithwaite

Dr K E Braithwaite

Trustee

Date: *4th Dec 2025*

SENSORY TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SENSORY TRUST

I report to the trustees on my examination of the financial statements of Sensory Trust (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



TC Group

James Pearce FCA

Vivian House
Newham Road
Truro
Cornwall
TR1 2DP
United Kingdom

Dated: ...10/12/25...

SENSORY TRUST

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	22,953	-	22,953	30,461	-	30,461
Charitable activities	4	95,234	376,966	472,200	77,188	292,291	369,479
Other trading activities	5	55,257	-	55,257	57,857	-	57,857
Investments	6	25,445	-	25,445	6,408	-	6,408
Total income		<u>198,889</u>	<u>376,966</u>	<u>575,855</u>	<u>171,914</u>	<u>292,291</u>	<u>464,205</u>
Expenditure on:							
Charitable activities	7	174,770	355,875	530,645	178,505	348,150	526,655
Total expenditure		<u>174,770</u>	<u>355,875</u>	<u>530,645</u>	<u>178,505</u>	<u>348,150</u>	<u>526,655</u>
Net income/(expenditure)		24,119	21,091	45,210	(6,591)	(55,859)	(62,450)
Transfers between funds		5,780	(5,780)	-	(60,468)	60,468	-
Net movement in funds	9	29,899	15,311	45,210	(67,059)	4,609	(62,450)
Reconciliation of funds:							
Fund balances at 1 April 2024		405,436	4,000	409,436	472,498	(612)	471,886
Fund balances at 31 March 2025		<u>435,335</u>	<u>19,311</u>	<u>454,646</u>	<u>405,439</u>	<u>3,997</u>	<u>409,436</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SENSORY TRUST

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		3,616		1,395
Investments	14		1		1
			<u>3,617</u>		<u>1,396</u>
Current assets					
Debtors	15	39,080		118,772	
Cash at bank and in hand		452,141		306,400	
			<u>491,221</u>	<u>425,172</u>	
Creditors: amounts falling due within one year	16	(40,192)		(17,132)	
Net current assets			<u>451,029</u>		<u>408,040</u>
Total assets less current liabilities			<u>454,646</u>		<u>409,436</u>
Net assets excluding pension liability			<u>454,646</u>		<u>409,436</u>
The funds of the charity					
Restricted income funds	18		19,311		3,997
Unrestricted funds			435,335		405,439
			<u>454,646</u>		<u>409,436</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

SENSORY TRUST

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

The financial statements were approved by the trustees on 06/12/2025

K. Braithwaite

Dr K E Braithwaite

Trustee

Company registration number 02811046 (England and Wales)

SENSORY TRUST**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MARCH 2025**

		2025		2024	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	23		125,719		(92,257)
Investing activities					
Purchase of tangible fixed assets		(5,423)		-	
Investment income received		25,445		6,408	
Net cash generated from investing activities			20,022		6,408
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			145,741		(85,849)
Cash and cash equivalents at beginning of year			306,400		392,249
Cash and cash equivalents at end of year			452,141		306,400

SENSORY TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Sensory Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is ESAM 7, Carluddon Technology Park, Carluddon, ST AUSTELL, Cornwall, PL26 8WE, England.

1.1 Accounting convention

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 (FRS102) (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 are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. with the exception of investments which are included at market value.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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.

1.4 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.

1.5 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.

SENSORY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% on cost
Computer Equipment	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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).

1.8 Cash and cash equivalents

Cash and cash equivalents 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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SENSORY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

SENSORY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.10 Taxation

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

1.11 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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations	19,859	2,282
Donations from related company	3,094	28,179
	<u>22,953</u>	<u>30,461</u>

SENSORY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Advancement of education						
Conferences and training	8,718	-	8,718	19,772	-	19,772
Grants	86,516	376,966	463,482	57,416	292,291	349,707
	<u>95,234</u>	<u>376,966</u>	<u>472,200</u>	<u>77,188</u>	<u>292,291</u>	<u>369,479</u>

Grants analysis

	Advancement of education 2025 £	Advancement of education 2024 £
National Lottery Community Fund - Climate Action Fund Round 3	215,158	-
The National Lottery Heritage Fund	-	197,452
ERASMUS	-	10,065
Economic and Social Research Council	-	5,972
The Daniell Trust	60,000	-
National Lottery Community Fund - Reaching Communities	62,083	62,609
People's Postcode Lottery	25,000	-
McLay Dementia Trust	12,500	-
Helvellyn Foundation	31,516	30,516
Garfield Weston Foundation	30,000	25,000
Other	27,226	18,093
	<u>463,482</u>	<u>349,707</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading activity income: consultancy	<u>55,257</u>	<u>57,857</u>

SENSORY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Loan Interest receivable	359	-
Interest receivable on bank deposits	25,086	6,408
	<u>25,445</u>	<u>6,408</u>

7 Expenditure on charitable activities

	Advancement of education 2025 £	Advancement of education 2024 £
Direct costs		
Staff costs	402,630	390,364
Promotion and dissemination	4,028	3,605
Staff travel	11,939	12,919
Project materials and events	58,651	61,458
Training	2,720	1,003
Recruitment	260	330
Evaluation	6,968	7,907
Beneficiary expenses	5,655	6,313
Staff private medical expenses	2,882	2,589
	<u>495,733</u>	<u>486,488</u>
Share of support and governance costs (see note 8)		
Support	25,250	30,604
Governance	9,662	9,563
	<u>530,645</u>	<u>526,655</u>
Analysis by fund		
Unrestricted funds	174,770	178,505
Restricted funds	355,875	348,150
	<u>530,645</u>	<u>526,655</u>

SENSORY TRUST**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****8 Support costs allocated to activities**

	2025	2024
	£	£
Depreciation	3,202	4,318
Bank charges	66	613
Insurance	3,580	3,505
Postage, stationery and phone	10,565	14,665
Rent	7,837	7,503
Governance costs	9,662	9,563
	<u>34,912</u>	<u>40,167</u>
Analysed between:		
Advancement of education	<u>34,912</u>	<u>40,167</u>

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	3,202	3,836
Amortisation of intangible assets	-	482
	<u>3,202</u>	<u>4,318</u>

10 Trustees

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

There have been travel expenses of £2,322 paid to the trustees throughout the year (2024: £899)

11 Employees

The average monthly number of employees during the year was:

2025	2024
Number	Number
12	12
<u>12</u>	<u>12</u>

SENSORY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Employees	(Continued)	
Employment costs	2025	2024
	£	£
Wages and salaries	337,359	333,695
Social security costs	28,235	27,268
Other pension costs	37,036	29,401
	<u>402,630</u>	<u>390,364</u>

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Fixtures and fittings	Computer Equipment	Total
	£	£	£
Cost			
At 1 April 2024	1,550	20,767	22,317
Additions	-	5,423	5,423
	<u>1,550</u>	<u>26,190</u>	<u>27,740</u>
Depreciation and impairment			
At 1 April 2024	1,240	19,682	20,922
Depreciation charged in the year	310	2,892	3,202
	<u>1,550</u>	<u>22,574</u>	<u>24,124</u>
Carrying amount			
At 31 March 2025	<u>-</u>	<u>3,616</u>	<u>3,616</u>
At 31 March 2024	<u>310</u>	<u>1,085</u>	<u>1,395</u>

SENSORY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	37,036	29,401
	<u>37,036</u>	<u>29,401</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Creative Spaces	-	79,583	(83,899)	4,316	-
More Than Words	-	-	447	(447)	-
Language of Nature	-	-	(152)	152	-
Dig Deeper	4,000	-	(5,059)	1,059	-
Collective Climate Repair	-	297,383	(267,212)	(10,860)	19,311
	<u>4,000</u>	<u>376,966</u>	<u>(355,875)</u>	<u>(5,780)</u>	<u>19,311</u>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Creative Spaces	(593)	84,867	(90,291)	6,017	-
More Than Words	(10,352)	57,700	(71,311)	23,963	-
Language of Nature	2,804	139,752	(154,894)	12,338	-
PANCAKE	(3,111)	5,972	(6,831)	3,970	-
Dig Deeper	10,640	4,000	(24,823)	14,180	3,997
	<u>(612)</u>	<u>292,291</u>	<u>(348,150)</u>	<u>60,468</u>	<u>3,997</u>

SENSORY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

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.

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.

Collective Climate Repair: demonstrating how a water-based approach offers accessible opportunities to cool and calm the climate, locally and globally.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	350,176	198,889	(172,557)	5,780	382,288
Trading subsidiary resilience Fund	20,000	-	-	(5,000)	15,000
Asset Replacement Fund	5,260	-	(2,213)	5,000	8,047
Development Fund	30,000	-	-	-	30,000
	<u>405,436</u>	<u>198,889</u>	<u>(174,770)</u>	<u>5,780</u>	<u>435,335</u>

SENSORY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	359,500	170,014	(173,547)	(5,790)	350,177
Trading subsidiary resilience Fund	71,000	-	-	(51,000)	20,000
Asset Replacement Fund	8,320	-	(3,058)	-	5,262
Development Fund	33,678	1,900	(1,900)	(3,678)	30,000
	<u>472,498</u>	<u>171,914</u>	<u>(178,505)</u>	<u>(60,468)</u>	<u>405,439</u>

20 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	2,283	1,333	3,616
Investments	1	-	1
Current assets/(liabilities)	433,051	17,978	451,029
	<u>435,335</u>	<u>19,311</u>	<u>454,646</u>
	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	1,383	12	1,395
Investments	1	-	1
Current assets/(liabilities)	404,055	3,985	408,040
	<u>405,439</u>	<u>3,997</u>	<u>409,436</u>

SENSORY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

During the year the charity recharged an amount of £2,000 (2024: £2,000) to its wholly owned trading subsidiary Orange Spiral Limited in respect of overheads incurred on its behalf.

The charity also received a donation of £3,094 (2024: £28,179) from Orange Spiral Limited.

At the end of the year the charity was owed £20,863 (2024: £24,215) by Orange Spiral Limited, and interest of £359 was received in relation to the loan.

22 Subsidiaries

These financial statements are separate charity financial statements for Sensory Trust.

Details of the charity's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Orange Spiral Limited	United Kingdom	Online retail	Ordinary shares	100.00	

SENSORY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

23 Cash generated from operations	2025	2024
	£	£
Surplus/(deficit) for the year	45,210	(62,450)
Adjustments for:		
Investment income recognised in statement of financial activities	(25,445)	(6,408)
Amortisation and impairment of intangible assets	-	482
Depreciation and impairment of tangible fixed assets	3,202	3,836
Movements in working capital:		
Decrease/(increase) in debtors	79,692	(18,234)
Increase/(decrease) in creditors	23,060	(9,483)
Cash generated from/(absorbed by) operations	<u>125,719</u>	<u>(92,257)</u>

24 Analysis of changes in net funds

The charity had no material debt during the year.