

Charity Registration No. 1142207

Company Registration No. 07441944 (England and Wales)

FOREST SENSORY SERVICES
ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

FOREST SENSORY SERVICES

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	James Spiers	(Appointed 18 March 2025)
	David Adams	
	D Warner	
	D J Annis	(Appointed 17 July 2025)
	G A Higgs	
Charity number (England and Wales)	1142207	
Company number	07441944	
Registered office	The Forge Centre Valley Road Cinderford Gloucestershire GL14 2LJ	
Independent examiner	Griffiths Marshall 20 Newerne Street Lydney Gloucestershire GL15 5RA	

FOREST SENSORY SERVICES

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FOREST SENSORY SERVICES

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2025

The directors present their annual report and financial statements for the year ended 31 July 2025.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are support, for people with sensory problems, and for members of the public who may come into contact with people with sensory problems, so providing Public Benefit.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake, in particular with regard securing Public Benefit.

Achievements and performance

The charity is continuing to work with and support the people of the Forest of Dean with Sensory problems.

Financial review

It is the policy of the charity that designated unrestricted funds should be maintained at a level equivalent to about six months' expenditure plus potential redundancy costs. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to securing alternative funding.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The plans for future periods are to continue the charity's existing work.

Structure, governance and management

The charity is a company limited by guarantee and is governed in accord with its Memorandum and Articles of Association.

The directors who served during the year and up to the date of signature of the financial statements were:

James Spiers	(Appointed 18 March 2025)
David Adams	
Michael Amey	(Resigned 1 September 2025)
D Warner	
D J Annis	
G A Higgs	(Appointed 17 July 2025)

Directors are voted onto the board at the AGM and the board can co-opt directors as required. Training for directors is usually provided through the offices of the local Volunteer Forum. None of the directors has any beneficial interest in the company.

The Trustees report was approved by the Board of Directors.

David Adams

Dated: 30 October 2025

FOREST SENSORY SERVICES

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2025

The directors, who also act as trustees for the charitable activities of Forest Sensory Services, are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FOREST SENSORY SERVICES

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF FOREST SENSORY SERVICES

I report to the directors on my examination of the financial statements of Forest Sensory Services (the charity) for the year ended 31 July 2025.

Responsibilities and basis of report

As the directors 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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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.

Stephen Humphries
Griffiths Marshall
20 Newerne Street
Lydney
Gloucestershire
GL15 5RA
30 October 2025

FOREST SENSORY SERVICES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

		Unrestricted funds	Designated funds	Restricted funds	Total 2025	Total 2024
	Notes	£	£	£	£	£
Income from:						
Charitable activities	3	55,138	-	40,366	95,504	83,277
Expenditure on:	4					
Charitable activities	5	43,639	-	36,473	80,112	75,429
Net gains on investments	8	85	-	-	85	67
Net movement in funds		11,584	-	3,893	15,477	7,915
Fund balances at 1 August 2024		49,029	37,000	14,648	100,677	92,762
Fund balances at 31 July 2025		60,613	37,000	18,541	116,154	100,677

The statement of financial activities includes all gains and losses recognised in the year.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FOREST SENSORY SERVICES

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		791		705
Investments	11		361		276
			<u>1,152</u>		<u>981</u>
Current assets					
Stocks	12	1,750		3,500	
Debtors	13	4,125		1,948	
Cash at bank and in hand		112,280		96,977	
		<u>118,155</u>		<u>102,425</u>	
Creditors: amounts falling due within one year	14	(3,153)		(2,729)	
		<u></u>		<u></u>	
Net current assets			115,002		99,696
			<u></u>		<u></u>
Total assets less current liabilities			116,154		100,677
			<u></u>		<u></u>
The funds of the charity					
Designated Funds			37,000		37,000
Restricted income funds	15		18,541		14,648
Unrestricted funds	16		60,613		49,029
			<u>116,154</u>		<u>100,677</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 July 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.

The financial statements were approved by the directors on 30 October 2025

David Adams

Company registration number 07441944 (England and Wales)

FOREST SENSORY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity information

Forest Sensory Services is a private company limited by guarantee incorporated in England and Wales. The registered office is The Forge Centre, Valley Road, Cinderford, Gloucestershire, GL14 2LJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors 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 directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FOREST SENSORY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

1.5 Resources expended

Resources expended are included in the accounting period in which they are incurred, on the accruals basis.

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	20-33% straight line basis
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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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 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.

1.11 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.

FOREST SENSORY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

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.

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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors 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.

FOREST SENSORY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

3 Charity activities

	Voluntary income	Grant Income	Fundraising Income	Investment Income	Income from charitable activities	Total 2025	Total 2024
	2025 £	2025 £	2025 £	2025 £	2025 £	£	£
Income	<u>12,678</u>	<u>49,616</u>	<u>2,562</u>	<u>2,726</u>	<u>27,922</u>	<u>95,504</u>	<u>83,277</u>
Analysis by fund							
Unrestricted funds	12,678	9,250	2,562	2,726	27,922	55,138	54,293
Restricted funds	<u>-</u>	<u>40,366</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,366</u>	<u>28,984</u>
	<u>12,678</u>	<u>49,616</u>	<u>2,562</u>	<u>2,726</u>	<u>27,922</u>	<u>95,504</u>	<u>83,277</u>

For the year ended 31 July 2024

	Voluntary income	Grant Income	Fundraising Income	Investment Income	Income from charitable activities	Total 2024
	£	£	£	£	£	£
Income	<u>8,631</u>	<u>41,292</u>	<u>5,353</u>	<u>2,776</u>	<u>25,225</u>	<u>83,277</u>
Analysis by fund						
Unrestricted funds	8,631	12,308	5,353	2,776	25,225	54,293
Restricted funds	<u>-</u>	<u>28,984</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,984</u>
	<u>8,631</u>	<u>41,292</u>	<u>5,353</u>	<u>2,776</u>	<u>25,225</u>	<u>83,277</u>

4 Income

Voluntary income for the year ended 31 July 2025 includes donations and membership income and income from legacies.

Income from charitable activities for the year ended 31 July 2025 includes £12,172 (2024 - £8,834) income from groups and £1,202 (2024 - £3,288) equipment income and £3,250 (2024 - nil) hearing clinic income and £7,788 (2024 - £9,648) contract income and £2,559 (2024 - £3,409) excursion income and £951 (2024 - £46) other income.

Restricted grants income is analysed in note 15.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

5 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Fundraising costs	1,101	176
Costs of charitable activities	77,163	73,879
Governance costs	1,848	1,374
	<u>80,112</u>	<u>75,429</u>
Analysis by fund		
Unrestricted funds	43,639	45,258
Restricted funds	36,473	30,171
	<u>80,112</u>	<u>75,429</u>

Costs of charitable activities for the year ended 31 July 2025 includes staff costs of £43,904 (2024 - £38,535) (see note 7), group costs of £5,046 (2024 - £8,271), costs of purchases of equipment of £2,029 (2024 - £915), hearing clinic costs of £935 (2024 - £354), volunteers expenses of £102 (2024 - £41), depreciation of £898 (2024 - £1,041), reduction in stock of £1,750 (2024 - £3,500), excursion costs of £2,946 (2024 - £2,484), course instruction costs of £1,435 (2024 - £2,470), and other premises costs and office costs and other costs of £18,118 (2024 - £16,268).

6 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits or expenses from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>2</u>	<u>3</u>

No employees had emoluments over £60,000 (2024-none).

Staff costs for the year ended 31 July 2025 included £42,989 (2024 - £37,828) gross salaries, £0 (2024 - £0) social security costs, and £915 (2024 - £707) defined contribution employer pension contributions.

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

8 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	85	67

9 Taxation

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

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 August 2024	27,519
Additions	985
Disposals	(368)
At 31 July 2025	28,136
Depreciation and impairment	
At 1 August 2024	26,815
Depreciation charged in the year	898
Eliminated in respect of disposals	(368)
At 31 July 2025	27,345
Carrying amount	
At 31 July 2025	791
At 31 July 2024	705

FOREST SENSORY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

11 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 August 2024	276
Valuation changes	85
	<hr/>
At 31 July 2025	361
	<hr/>
Carrying amount	
At 31 July 2025	361
	<hr/>
At 31 July 2024	276
	<hr/>

12 Stocks

	2025 £	2024 £
Finished goods and goods for resale	1,750	3,500
	<hr/>	<hr/>

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	2,113	1,480
Other debtors	-	468
Prepayments and accrued income	2,012	-
	<hr/>	<hr/>
	4,125	1,948
	<hr/>	<hr/>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	430	421
Trade creditors	1,066	764
Accruals and deferred income	1,657	1,544
	<hr/>	<hr/>
	3,153	2,729
	<hr/>	<hr/>

FOREST SENSORY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

15 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 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
National Lottery	14,648	40,366	(36,473)	18,541
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
National Lottery	14,335	28,984	(28,671)	14,648
Barnwood Trust	1,500	-	(1,500)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	15,835	28,984	(30,171)	14,648
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The purpose of the restricted funds is to finance the expenditure to which the restricted income related.

16 Unrestricted funds

The income funds of the charity include the following designated unrestricted fund which has been set aside out of unrestricted funds for the purposes of ensuring that, in the event of a significant drop in funding, the charity will be able to continue its current activities whilst consideration is given to securing alternative funding:

Six months' expenditure plus potential redundancy costs - designated fund - £37,000

	At 1 August 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 July 2025 £
General funds	49,029	55,138	(43,639)	85	60,613
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 August 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 July 2024 £
General funds	39,927	54,293	(45,258)	67	49,029
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

FOREST SENSORY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

17 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2025 £
At 31 July 2025:				
Tangible assets	791	-	-	791
Investments	361	-	-	361
Current assets/(liabilities)	59,461	37,000	18,541	115,002
	<u>60,613</u>	<u>37,000</u>	<u>18,541</u>	<u>116,154</u>
	Unrestricted funds	Designated funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2024 £
At 31 July 2024:				
Tangible assets	705	-	-	705
Investments	276	-	-	276
Current assets/(liabilities)	48,048	37,000	14,648	99,696
	<u>49,029</u>	<u>37,000</u>	<u>14,648</u>	<u>100,677</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2024- none). Governance costs for the year ended 31 July 2025 includes amounts payable to the independent examiner of £1,512 (2024 - £930) for the independent examination and £336 (2024-£444) for other work.