

FOREST PULSE

England & Wales · Charity number 900216

Details

Other names	FOREST OF DEAN CONTACT A FAMILY, CONTACT A FAMILY, FOREST PULSE
Status	Registered
Legal form	Other
Registered	1989-01-11
Register	View on the Charity Commission register

Contact

Address	4th Floor Carlson Suite Vantage Point Business Village Mitcheldean Gloucestershire GL17 0DD
Phone	01594826357
Email	admin@forestpulse.co.uk
Website	www.forestpulse.co.uk

Activities

Objects: TO PROMOTE THE EDUCATION, WELFARE AND BENEFIT OF CHILDREN WITH SPECIAL NEEDS AND THEIR FAMILIES, AND TO PROMOTE ACTIVITIES AND SERVICES IN RELATION THERETO.

Activities: The charity supports children and young people with disabilities and their families/carers who live in the Forest of Dean area. Support, guidance, information and sign posting are provided for parents/carers. A wide range of out of school social, leisure, sport and recreational activities are provided for children and young people with disabilities, whenever possible in an intergrated setting.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Disability, Recreation
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

Geography

- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£314,703	£256,355	-	-
2024-03-31	£242,490	£223,195	-	-
2023-03-31	£223,075	£213,940	-	-
2022-03-31	£150,639	£149,051	-	-
2021-03-31	£186,253	£170,182	-	-

Trustees

Name	Role	Appointed
Amy Millin		2025-06-11
Ben Dunlop		2025-01-09
HELEN THERESA BAKER		
Jeremy Masters		2025-09-17
John Pither		2025-01-09
Lorraine Styles		2021-08-17
Pamela Jones		2023-10-21

FOREST PULSE

England & Wales - Charity number 900216

Accounts

FOREST PULSE

Supporting children and young people with disabilities and their families

Trustee Annual Report 1st April 2024—31st March 2025

Charity Management

A board of trustees comprised mainly of parents of children with additional needs oversaw the activities of the charity:

- | | |
|---|--|
| * Vikki Walters - Chair | *John Pither— Trustee |
| * Helen Baker -Vice Chair | *Lorraine Styles—Trustee |
| * Vikki Fellows -Secretary | * Nessa Thulbon—Trustee (resigned Sept 24) |
| * Pam Jones - Treasurer | |
| * Simon Brown—Trustee (resigned May 25) | |
| * Ben Dunlop— Trustee | |

Aims & Objectives

To promote the education, welfare and benefit of children and young people with disabilities up to the age of 25 years who live or who attend school/college in the Forest of Dean, and their families. To provide activities and services in relation thereto:

- * A range of accessible social, sport and recreational activities provided locally giving our members choice about things they do and places they go— something non-disabled children and young people take for granted.
- * Support, advice and guidance for parents/carers
- Opportunities for parent members to meet for mutual support.
- To empower parents/carers to access the services they need for quality of life for them and their family members, both individually and by being part of a local group.
- To enable families as a whole to benefit from the group - not just the child with disabilities/additional needs.
- To promote interaction and good relations between the members and the community as a whole.

Staff

Kimberly Roberts—C.E.O
 Amy Millin—Activity Manager
 Chloe Tubman—Activity Co-Ordinator
 Sasha Snelling —Alternative Provision Leader
 Jean Wilkinson— Finance Officer
 Izzy Jones— Fundraiser
 Hannah Swioklo—Administrator
 In addition, 23 sessional staff.

Volunteers

We had 23 volunteers join us over the period.

We would encourage all our members to share our volunteering opportunities with family members, friends and acquaintances and let us know of anyone who might be interested in working with us:-

- * As a minibus driver/escort
- * Helping at some of our fun activities
- *On our fundraising committee

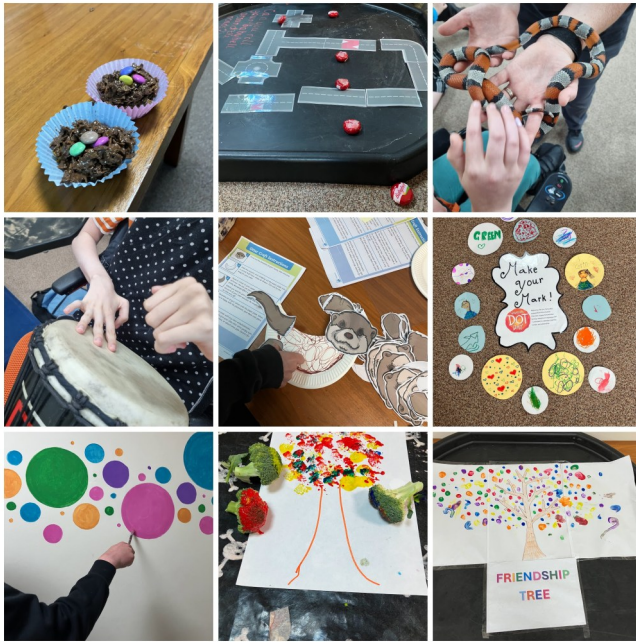
We are delighted to say that we have the opportunity to appoint new Trustees to our Management Board so please contact us if interested.

Activities

Forest Friends

Youth Club

After School Club



Music

Weekend Activity

Club

School Holiday

Activities

Family Support

An increasing number of families are receiving support from Kim and Amy throughout the year via phone calls, home visits, providing supporting documents to complete forms, supporting to implement strategies, creating tools for families to use within the home etc.

Management staff also attend multi agency meetings.

Membership increased from 330 to 343 families over the course of the year.

120 children/young people actively involved in activities over the year

*504 people are part of the private Forest Pulse Facebook page.

*590 people follow the Forest Pulse Fundraising page on Facebook.

*65 followers on the Forest Pulse Twitter page.

In January 2025 we introduced our Alternative provision which runs three days a week. This provision is run by Sasha

We appointed 3 new sessional staff members to support children and young people attending activities. We also appointed three new Office staff, Chloe became our Activity Co-Ordinator, Izzy our Fundraiser and Hannah our Office Administrator

Our Achievements

Holiday Activities Provided:

- * Easter — 6 sessions
- * Whit — 4 sessions
- * SAC — 20 sessions
- * October — 5 sessions
- * HAF — 5 sessions
- * February — 5 sessions

After School/ Weekend Activity Sessions provided:

- * Forest Friends — 31 sessions
- * Whirlikidz — 32 sessions
- * Youth Club — 32 sessions
- * Music — 29 sessions
- * WAC — 21 sessions

Moving Forward

* Change of Activity Venue

We have fully moved into Vantage Point and currently hold all of our Activities and Trip meeting points from here

• New Provision

In the next year we hope to have our Adult Day Provision fully up and running

Financial Review

We would like to acknowledge our appreciation for grants towards our activities from:-

£99,725	Gloucestershire County Council
£58,667	National Lottery
£3,259.31	Cotswold Primrose Trust
£31,020.	Barnwood Trust

We are delighted to have received £12203.76 in donations e.g. from local businesses, social groups, in memory of loved ones - a huge Thank You to everyone who supported us.

Our Fundraising efforts have also brought in £3271.92 via raffles, selling pens etc

The trustees are delighted the charity has remained strong and in a healthy financial position, with a surplus of £58,348 for this financial year. We have been aiming to build this surplus up to create our new provisions.

The policy of the charity is to retain sufficient reserves to ensure the financial stability of the charity in the next financial year, whilst building up our designated funds as detailed below:-

£256,443 reserves held, and designated funds remain unchanged:

- £85,000 Building Fund
- £15,000 Redundancy/Maternity/Sickness Fund

Signed by

Helen Baker.

Date: 17/7/2025



FOREST PULSE		Charity No (if any)	900216
Annual accounts for the period			
Period start date	01/04/2024	To	Period end date 31/03/2025

Section A Statement of financial activities

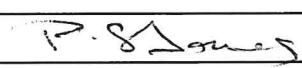
Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	13,854	-	-	13,854	11,347
Charitable activities	S02	178,945	117,946	-	296,891	227,185
Other trading activities	S03	-	-	-	-	-
Investments	S04	3,958	-	-	3,958	3,958
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	196,757	117,946	-	314,703	242,490
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08	699	-	-	699	880
Charitable activities	S09	142,710	112,946	-	255,656	222,315
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	143,409	112,946	-	256,355	223,195
Net income/(expenditure) before investment gains/(losses)	S13	53,348	5,000	-	58,348	19,295
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	53,348	5,000	-	58,348	19,295
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	53,348	5,000	-	58,348	19,295
Reconciliation of funds:						
Total funds brought forward	S21	198,095	-	-	198,095	178,800
Prior year adjustment		-	-	-	-	-
Transfer between funds		-	-	-	-	-
Total funds carried forward	S22	251,443	5,000	-	256,443	198,095

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets		B01	-	-	-	-	-
Tangible assets	(Note 8)	B02	8,776	-	-	8,776	11,241
Heritage assets		B03	-	-	-	-	-
Investments		B04	-	-	-	-	-
Total fixed assets		B05	8,776	-	-	8,776	11,241
Current assets							
Stocks		B06	-	-	-	-	-
Debtors	(Note 9)	B07	13,754	-	-	13,754	8,174
Investments		B08	-	-	-	-	-
Cash at bank and in hand (Note 11)		B09	232,622	5,000	-	237,622	191,257
Total current assets		B10	246,376	5,000	-	251,376	199,431
Creditors: amounts falling due within one year	(Note 10)	B11	3,707	-	-	3,707	12,577
Net current assets/(liabilities)		B12	242,669	5,000	-	247,669	186,854
Total assets less current liabilities		B13	251,445	5,000	-	256,445	198,095
Creditors: amounts falling due after one year		B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	251,445	5,000	-	256,445	198,095
Funds of the Charity							
Endowment funds		B17	-	-	-	-	-
Restricted income funds (Note 12)		B18	-	5,000	-	5,000	-
Unrestricted funds		B19	251,443	-	-	251,443	198,095
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	251,443	5,000	-	256,443	198,095

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	PAMELA JONES	09/07/2025

Note 1 **Basis of preparation****1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity does not constitute a public benefit entity as defined by FRS 102.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓

2.2 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		

Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		✓		

	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
				✓

Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓

Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
				✓

Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		

Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		

Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓		

Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
				✓

Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
				✓

2.3 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £400	Yes	No	N/a
	They are valued at cost.	✓		

	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
				✓

	They are valued at cost.	Yes	No	N/a
				✓

Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
				✓

	They are valued at cost.	Yes	No	N/a
				✓

Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓

	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓

Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓

	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓

	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓

Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓		

Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		✓		

	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
				✓

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	12,204	-	-	12,204	11,347
	Gift Aid	1,650	-	-	1,650	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		13,854	-	-	13,854	11,347
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
	Other	178,945	117,946	-	296,891	227,185
	Total	178,945	117,946	-	296,891	227,185
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	3,958	-	-	3,958	3,958
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	3,958	-	-	3,958	3,958	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		196,757	117,946	-	314,703	242,490
Other information:						
All income in the prior year was unrestricted except for: (please provide description and amounts)						

Note 4

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Expenditure on raising funds:					
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events	699			699	880
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	699	-	-	699	880
Expenditure on charitable activities					
Other	142,710	112,946	-	255,656	222,315
	-	-	-	-	-
	-	-	-	-	-
Total expenditure on charitable activities	142,710	112,946	-	255,656	222,315
Separate material item of expense					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other					
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE	143,409	112,946	-	256,355	223,195

Note 8 Tangible fixed assets

8.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	66,817	33,782	100,599
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	66,817	33,782	100,599

8.2 Depreciation and impairments

	Straight Line ("SL") or Reducing Balance ("RB")		Reducing Balance	Reducing Balance	
**Basis					
** Rate			25%	15%	
At beginning of the year	-	-	60,128	29,235	89,363
Disposals	-	-	-	-	-
Depreciation	-	-	1,671	789	2,460
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	61,799	30,024	91,823

8.3 Net book value

Net book value at the beginning of the year	-	-	6,689	4,547	11,236
Net book value at the end of the year	-	-	5,018	3,758	8,776

Note 9 Debtors and prepayments

	This year £	Last year £
Trade debtors	8,378	5,382
Prepayments and accrued income	5,376	2,792
Other debtors	-	-
Total	13,754	8,174

Note 10 Creditors and accruals

	Amounts falling due within		Amounts falling due after	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,145	2,421	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	942	906	-	-
Taxation and social security	-	8,153	-	-
Other creditors	1,621	1,096	-	-
Total	3,708	12,576	-	-

Note 5 Details of certain items of expenditure

Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	384	372
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	558	534

Note 6 Paid employees

6.1 Staff Costs

	This year £	Last year £
Salaries and wages	179,402	161,036
Social security costs	7,100	5,324
Pension costs (defined contribution scheme)	11,112	11,039
Other employee benefits	-	-
Total staff costs	197,614	177,399

No employees received employee benefits

TRUE

6.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Charitable Activities	19	19
Other	2	2
Total	21	21

Note 7 Defined contribution pension scheme

Amount of contributions recognised in the SOFA as an expense

£11,112

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

The liability and expense of the statutory auto-enrollment defined contribution pension scheme is allocated to unrestricted funds and is all in relating to the charitable activities.



Section A

Independent Examiner's Report

Report to the trustees/
members of

FOREST PULSE

On accounts for the year
ended

31st March 2025

Charity no
(if any)

900216

Set out on pages

1 to 10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2025.

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

Clare Phillips

Date:

03/10/2025

Name:

Clare Phillips

Relevant professional
qualification(s) or body
(if any):

ICAEW FCA

Address:

Aubrey & Co

19 Church Street, Ross on Wye,

Herefordshire, HR9 5HN

Section B

Disclosure

None

FOREST PULSE

England & Wales - Charity number 900216

Accounts

FOREST PULSE

Supporting children and young people with disabilities and their families

Trustee Annual Report 1st April 2023—31st March 2024

Charity Management

A board of trustees comprised mainly of parents of children with additional needs oversaw the activities of the charity:

- * Vikki Walters - Chair
- * Helen Baker -Vice Chair
- * Vikki Fellows -Secretary
- * Pam Jones - Treasurer
- * Simon Brown—Trustee
- * Chantel Gardiner - Trustee (resigned 10.05.23)
- * Ann Parry—Trustee (resigned October 2023)
- * Rosie Powell—Trustee (resigned 23.10.23)
- * Lorraine Styles—Trustee
- * Nessa Thulbon—Trustee

Aims & Objectives

To promote the education, welfare and benefit of children and young people with disabilities up to the age of 25 years who live or who attend school/college in the Forest of Dean, and their families. To provide activities and services in relation thereto:

- * A range of accessible social, sport and recreational activities provided locally giving our members choice about things they do and places they go— something non-disabled children and young people take for granted.
- * Support, advice and guidance for parents/carers
- Opportunities for parent members to meet for mutual support.
- To empower parents/carers to access the services they need for quality of life for them and their family members, both individually and by being part of a local group.
- To enable families as a whole to benefit from the group - not just the child with disabilities/additional needs.
- To promote interaction and good relations between the members and the community as a whole.

Staff

Pamela Jones—C.E.O (retired 30.09.2023)
 Kimberly Roberts—C.E.O
 Amy Millin—Activity Manager
 Sasha Snelling —Assistant Activity Manager
 Jean Wilkinson— Office Administrator
 In addition, 25 sessional staff.

Volunteers

We had 23 volunteers join us over the period.

We would encourage all our members to share our volunteering opportunities with family members, friends and acquaintances and let us know of anyone who might be interested in working with us:-

- * As a minibus driver/escort
- * Helping at some of our fun activities
- *On our fundraising committee

We are delighted to say that we have the opportunity to appoint new Trustees to our Management Board so please contact us if interested.

Activities



Forest Friends



Whirlikidz



Youth Club



Music



Weekend Activity



School Holiday

Club

Forest Pulse, 4th Floor, Carlson Suite, Vantage Point Business Village, Mitcheldean, Glos, GL17 0DD
Website: www.forestpulse.co.uk

Activities

Phone: 01594 826357

Family Support

An increasing number of families are receiving support from Kim and Amy throughout the year via phone calls, home visits, providing supporting documents to complete forms, supporting to implement strategies, creating tools for families to use within the home etc.

Management staff also attend multi agency meetings.

Membership increased from 302 to 330 families over the course of the year, incorporating 385 children/young people with additional needs.

112 children/young people actively involved in activities over the year

*493 people are part of the private Forest Pulse Facebook page.

*528 people follow the Forest Pulse Fundraising page on Facebook.

*67 followers on the Forest Pulse Twitter page.

In this period, Pam retired as C.E.O after managing the Charity for nearly 35 years, but joined the Trustee Management Board as Treasurer. Kim remains as C.E.O of the Charity with increased hours.

We appointed 3 new sessional staff members to support children and young people attending activities.

Our Achievements

Holiday Activities Provided:

- * Easter — 6 sessions
- * Whit — 4 sessions
- * SAC — 20 sessions
- * October — 5 sessions
- * HAF — 5 sessions
- * February — 5 sessions

After School/ Weekend Activity Sessions provided:

- * Forest Friends — 31 sessions
- * Whirlikidz — 32 sessions
- * Youth Club — 32 sessions
- * Music — 29 sessions
- * WAC — 21 sessions

3,325 activity places provided

Moving Forward

* Change of Activity Venue

We started the process of moving all of our activities to our own space at Vantage Point in Mitcheldean. Once in we hope to not only continue our current activities but also open an adult day provision and an alternative provision during the day time.

Financial Review

We would like to acknowledge our appreciation for grants towards our activities from:-

£65,000	Gloucestershire County Council
£35,000	National Lottery
£1,500	Gloucester Masonic Lodge
£10,613.	FVAF

We would also like to thank Gloucestershire Community Council for all their support in seeking grants.

We are delighted to have received £11,346.81 in donations e.g. from local businesses, social groups, in memory of loved ones - a huge Thank You to everyone who supported us.


The trustees are delighted the charity has remained strong and in a healthy financial position, with a surplus of £19,295 for this financial year.

The policy of the charity is to retain sufficient reserves to ensure the financial stability of the charity in the next financial year, whilst building up our designated funds as detailed below:-

£198,095 reserves held, and designated funds remain unchanged:

- £85,000 Building Fund
- £15,000 Redundancy/Maternity/Sickness Fund

Signed by Vikki Walters, chair of Trustee Management Committee:



Date: 10th October 2024



FOREST PULSE			Charity No (if any)	900216
Annual accounts for the period				
Period start date	01/04/2023	To	Period end date	31/03/2024

Section A Statement of financial activities


Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	11,347	-	-	11,347	15,213
Charitable activities	S02	168,160	59,025	-	227,185	206,955
Other trading activities	S03	-	-	-	-	-
Investments	S04	3,958	-	-	3,958	907
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	183,465	59,025	-	242,490	223,075
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08	880	-	-	880	1,031
Charitable activities	S09	141,895	80,420	-	222,315	212,909
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	142,775	80,420	-	223,195	213,940
Net income/(expenditure) before investment gains/(losses)						
	S13	40,690	- 21,395	-	19,295	9,135
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	40,690	- 21,395	-	19,295	9,135
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	40,690	- 21,395	-	19,295	9,135
Reconciliation of funds:						
Total funds brought forward	S21	157,405	21,395	-	178,800	169,665
Prior year adjustment		-	-	-	-	-
Transfer between funds		-	-	-	-	-
Total funds carried forward	S22	198,095	-	-	198,095	178,800

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets		B01	-	-	-	-	-
Tangible assets	(Note 8)	B02	11,241	-	-	11,241	18,371
Heritage assets		B03	-	-	-	-	-
Investments		B04	-	-	-	-	-
	Total fixed assets	B05	11,241	-	-	11,241	18,371
Current assets							
Stocks		B06	-	-	-	-	-
Debtors	(Note 9)	B07	8,174	-	-	8,174	27,939
Investments		B08	-	-	-	-	-
Cash at bank and in hand	(Note 11)	B09	191,257	-	-	191,257	126,544
	Total current assets	B10	199,431	-	-	199,431	154,483
Creditors: amounts falling due within one year	(Note 10)	B11	12,575	-	-	12,575	3,189
	Net current assets/(liabilities)	B12	186,856	-	-	186,856	151,294
	Total assets less current liabilities	B13	198,097	-	-	198,097	169,665
Creditors: amounts falling due after one year		B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	Total net assets or liabilities	B16	198,097	-	-	198,097	169,665
Funds of the Charity							
Endowment funds		B17	-	-	-	-	-
Restricted income funds	(Note 12)	B18	-	-	-	-	18,877
Unrestricted funds		B19	198,095	-	-	198,095	150,788
Revaluation reserve		B20	-	-	-	-	-
	Total funds	B21	198,095	-	-	198,095	169,665

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	PAMELA JONES	18/09/24

Note 1 Basis of preparation**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity does not constitute a public benefit entity as defined by FRS 102.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
		✓

2.2 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓		

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
✓		

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
		✓

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
		✓

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
		✓

Redundancy cost The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓		

Deferred income No material item of deferred income has been included in the accounts.

Yes	No	N/a
✓		

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
		✓

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
		✓

2.3 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least

£400

They are valued at cost.

Yes	No	N/a
✓		

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓		

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	11,347	-	-	11,347	13,901
	Gift Aid	-	-	-	-	1,312
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total	11,347	-	-	11,347	15,213	
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	168,160	59,025	-	227,185	206,955
Total	168,160	59,025	-	227,185	206,955	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	3,958	-	-	3,958	907
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	3,958	-	-	3,958	907	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
TOTAL INCOME	183,465	59,025	-	242,490	223,075	
Other information:						
All income in the prior year was unrestricted except for: (please provide description and amounts)						

Note 4

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Expenditure on raising funds:					
Incurred seeking donations	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events	880			880	1,031
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	880	-	-	880	1,031
Expenditure on charitable activities					
Other	141,895	80,420	-	222,315	212,909
	-	-	-	-	-
	-	-	-	-	-
Total expenditure on charitable activities	141,895	80,420	-	222,315	212,909
Separate material item of expense					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other					
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE	142,775	80,420	-	223,195	213,940

Note 8 Tangible fixed assets**8.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	66,817	33,782	100,599
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	66,817	33,782	100,599

8.2 Depreciation and impairments

	**Basis	Reducing Balance	Reducing Balance	Straight Line ("SL") or Reducing Balance ("RB")
** Rate		25%	15%	
At beginning of the year	-	65,489	20,744	86,233
Disposals	-	-	-	-
Depreciation	-	2,563	562	3,125
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	-	68,052	21,306	89,358

8.3 Net book value

Net book value at the beginning of the year	-	-	1,328	13,038	14,366
Net book value at the end of the year	-	-	1,235	12,476	11,241

Note 9 Debtors and prepayments

	This year £	Last year £
Trade debtors	5,382	4,794
Prepayments and accrued income	2,792	1,781
Other debtors	-	-
Total	8,174	6,575

Note 10 Creditors and accruals

	Amounts falling due within		Amounts falling due after	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	2,421	1,747	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	906	882	-	-
Taxation and social security	8,153	-	-	-
Other creditors	1,096	1,402	-	-
Total	12,576	4,031	-	-

Note 5

Details of certain items of expenditure

Fees for examination of the accounts

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
360	360
0	0
0	0
522	522

Note 6

Paid employees

6.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
148,353	148,353
4,290	4,290
9,027	9,027
-	-
161,670	161,670

TRUE

No employees received employee benefits

6.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Charitable Activities	19	19
Other	2	2
Total	21	21

Note 7

Defined contribution pension scheme

Amount of contributions recognised in the SOFA as an expense

£11,039

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

The liability and expense of the statutory auto-enrollment defined contribution pension scheme is allocated to unrestricted funds and is all in relating to the charitable activities.

Note 11 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
 Short term deposits
 Cash at bank and on hand
 Other
 Total

This year £	Last year £
-	-
-	-
191,257	161,884
-	-
191,257	161,884

Note 12 Charity funds**12.1 Transfers between funds**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	None	
Between endowment and restricted funds	None	
Between endowment and unrestricted funds	None	

12.2 Designated funds

Planned use	Purpose of the designation	Amount
Maternity, Sickness and Redundancy Fund	To ensure provision is maintained by ensuring ability to pay costs if required in future	£15,000
Building Fund	To build up a provision in readiness for the purchase of a suitable building/site	£85,000

Note 13 Transactions with trustees and related parties**13.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or

13.2 Trustees' expenses

No trustee expenses have been incurred (True or False)

13.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period (True or False)



Section A Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
FOREST PULSE

**On accounts for the year
ended**

31st March 2024

**Charity no
(if any)**

900216

Set out on pages

1 to 10

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

Clare Phillips

Date:

25/11/2024

Name:

Clare Phillips

**Relevant professional
qualification(s) or body
(if any):**

ICAEW FCA

Address:

Aubrey & Co

19 Church Street, Ross on Wye,

Herefordshire, HR9 5HN

Section B Disclosure

None

FOREST PULSE

England & Wales - Charity number 900216

Accounts

FOREST PULSE

Supporting children and young people with disabilities and their families

Trustees Annual Report, 1st April 2022 - 31st March 2023

Charity Management

A board of trustees comprised mainly of parents of children with additional needs oversaw the activities of the charity:

- | | |
|--|-----------------------------------|
| * Vikki Walters - Chair | * Rosie Powell—Trustee |
| * Vikki Fellows -Secretary | * Lorraine Styles—Trustee |
| * Helen Baker - Treasurer | * Nessa Thulbon—Trustee |
| * Chantel Gardiner - Trustee | * Christine Woolstencroft—Trustee |
| * Mark Joyce -Trustee (Resigned 24.7.22) | (Resigned 11.1.23) |
| * Ann Parry - Trustee | |

Aims & Objectives

To promote the education, welfare and benefit of children and young people with disabilities up to the age of 25 years who live or who attend school/college in the Forest of Dean, and their families. To provide activities and services in relation thereto:

- * A range of accessible social, sport and recreational activities provided locally giving our members choice about things they do and places they go— something non-disabled children and young people take for granted.
- * Support, advice and guidance for parents/carers
- Opportunities for parent members to meet for mutual support.
- To empower parents/carers to access the services they need for quality of life for them and their family members, both individually and by being part of a local group.
- To enable families as a whole to benefit from the group - not just the child with disabilities/additional needs.
- To promote interaction and good relations between the members and the community as a whole.

Staff

Pamela Jones—Charity Director *

Kimberly Roberts—Charity Manager *

Amy Millin—Activity Manager

Sasha Snelling —Assistant Activity Manager

Jean Wilkinson— Office Administrator

In addition, 25 sessional staff.

(*Retitled Chief Executive Officers—Job Share)

Volunteers

We had 14 volunteers join us over the period. We are steadily increasing the number of volunteers again after decreased numbers due to COVID.

We would encourage all our members to share our volunteering opportunities with family members, friends and acquaintances and let us know of anyone who might be interested in working with us:-

- * As a trustee * As a minibus driver/escort
- * Helping at some of our fun activities
- * On our fundraising committee

Activities



Forest Friends



Whirlikidz



ASD Youth Group



Music



Weekend Activity



School Holiday

Club

Forest Pulse, 4th Floor, Carlson Suite, Vantage Point Business Village, Mitcheldean, Glos, GL17 0DD
Website: www.forestpulse.co.uk

Activities

Phone: 01594 826357

Family Support

We offered a varying amount of support to our families. Kim and Amy have been supporting individual families throughout the year via phone calls, home visits, providing supporting documents to complete forms, supporting to implement strategies, creating tools for families to use within the home etc.

Management staff also attend multi agency meetings.

We have received follow-on funding from Gloucestershire Carers Legacy Fund to deliver further workshops to give parent members the opportunity to link with other parents while learning a new skill, while support is provided for their children.

Membership increased from 288 to 302 families over the course of the year, incorporating 342 children/young people with additional needs.

112 children/young people actively involved in activities over the year

*489 people are part of the private Forest Pulse Facebook page.

*463 people follow the Forest Pulse Fundraising page on Facebook.

*70 followers on the Forest Pulse Twitter page.

In this period, we said goodbye to Sammy, Assistant Activity Manager who will be much missed but is still supporting some of our families as part of Gloucestershire CLDT. We appointed Sasha as her replacement, who many of you know from activities and she is settling into the role well.

We appointed 8 new sessional staff members to support children and young people attending activities.

Our Achievements

Holiday Activities Provided:

- * Easter — 6 sessions
- * Whit — 4 sessions
- * SAC — 20 sessions
- * October — 5 sessions
- * Christmas — 3 sessions
- * February — 5 sessions

After School/ Weekend Activity Sessions provided:

- * Forest Friends — 30 sessions
 - * Whirlidikz — 18 sessions
 - * Afterschool club — 11 sessions
 - * Performing Arts — 8 sessions
- (for jubilee event)
- * Youth Club — 33 sessions
 - * Music — 29 sessions
 - * WAC — 21 sessions

3,120 activity places provided

New Projects

* Platinum jubilee

We provided 5 sessions for children and young people aged 8–25 years to take part in inclusive dance, drama and crafts session to celebrate the Queen's jubilee. The group then showcased their projects at a party on 18th June. This project was able to take place due to funding awarded from Arts Council England.

* ASD Youth Group

During this period we developed our ASD Youth Group. This group started in September 2022. There were 11 young people involved. The ASD Youth Group was ran alongside 'Bream Devils' youth group very successfully with some planned joint interaction.

The project was able to take place due to funding awarded from NHS England.

Financial Review

We would like to acknowledge our appreciation for grants towards our activities from:-

£72,728	Gloucestershire County Council
£35,000	National Lottery
£30,000	Barnwood Trust
£5,000	Gloucestershire Disability Fund
£3,000	Arts Council (Queens Jubilee Fund)
£2,500	Primrose Trust
£2,320	Carers Legacy Fund
£1,500	Gloucester Masonic Lodge

We would also like to thank Gloucestershire Community Council for all their support in seeking grants.

We are delighted to have received over £3,000 in donations e.g. from local businesses, social groups, in memory of loved ones - a huge Thank You to everyone who supported us.

Our own internal fundraising raised well over £3,000

The trustees are delighted that following the financial challenges of the pandemic, the charity has emerged strong and in a healthy financial position, with a surplus of £9,135 for this financial year.

The policy of the charity is to retain sufficient reserves to ensure the financial stability of the charity in the next financial year, whilst building up our designated funds as detailed below:-

£178,809 reserves held, of which the charity has designated:

- £85,000 Building Fund
- £15,000 Redundancy/Maternity/Sickness Fund

Signed by Vikki Walters, chair of Trustee Management Committee:



Date: 13th September 2023



FOREST PULSE		Charity No (if any)	900216
Annual accounts for the period			
Period start date	01/04/2022	To	Period end date 31/03/2023

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	15,213	-	-	15,213	6,460
Charitable activities	S02	131,015	75,940	-	206,955	203,263
Other trading activities	S03	-	-	-	-	-
Investments	S04	907	-	-	907	22
Separate material item of income	S05	-	-	-	-	3,435
Other	S06	-	-	-	-	-
Total	S07	147,135	75,940	-	223,075	213,179
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08	1,031	-	-	1,031	749
Charitable activities	S09	139,487	73,422	-	212,909	191,965
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	140,518	73,422	-	213,940	192,714
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	6,617	2,518	-	9,135	20,465
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	6,617	2,518	-	9,135	20,465
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	6,617	2,518	-	9,135	20,465
Reconciliation of funds:						
Total funds brought forward	S21	150,788	18,877	-	169,665	149,200
Prior year adjustment		-	-	-	-	-
Transfer between funds		-	-	-	-	-
Total funds carried forward	S22	157,405	21,395	-	178,800	169,665

Section B Balance sheet

		Guidance Notes	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets		B01	-	-	-	-	-
Tangible assets	(Note 8)	B02	14,371	-	-	14,371	18,371
Heritage assets		B03	-	-	-	-	-
Investments		B04	-	-	-	-	-
	Total fixed assets	B05	14,371	-	-	14,371	18,371
Current assets							
Stocks		B06	-	-	-	-	-
Debtors	(Note 9)	B07	6,575	-	-	6,575	27,939
Investments		B08	-	-	-	-	-
Cash at bank and in hand	(Note 11)	B09	140,489	21,395	-	161,884	126,544
	Total current assets	B10	147,064	21,395	-	168,459	154,483
Creditors: amounts falling due within one year	(Note 10)	B11	4,030	-	-	4,030	3,189
	Net current assets/(liabilities)	B12	143,034	21,395	-	164,429	151,294
	Total assets less current liabilities	B13	157,405	21,395	-	178,800	169,665
Creditors: amounts falling due after one year		B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	Total net assets or liabilities	B16	157,405	21,395	-	178,800	169,665
Funds of the Charity							
Endowment funds		B17	-	-	-	-	-
Restricted income funds	(Note 12)	B18	-	21,395	-	21,395	18,877
Unrestricted funds		B19	157,405	-	-	157,405	150,788
Revaluation reserve		B20	-	-	-	-	-
	Total funds	B21	157,405	21,395	-	178,800	169,665
Signed by one or two trustees on behalf of all the trustees		Signature		Print Name		Date of approval dd/mm/yyyy	
		Helen Baker		HELEN BAKER		11/10/23	

Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a	
				✓	
2.2 EXPENDITURE AND LIABILITIES					
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a	
		✓			
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a	
		✓			
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a	
				✓	
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a	
				✓	
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a	
				✓	
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a	
		✓			
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a	
		✓			
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a	
		✓			
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a	
				✓	
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a	
				✓	
2.3 ASSETS					
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£400	Yes	No	N/a
	They are valued at cost.		✓		
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a	
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓	
	They are valued at cost.	Yes	No	N/a	
				✓	
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a	
				✓	
	They are valued at cost.	Yes	No	N/a	
				✓	
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a	
				✓	
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a	
				✓	
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a	
				✓	
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a	
				✓	
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a	
				✓	
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a	
		✓			
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a	
		✓			
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a	
				✓	

Note 1 **Basis of preparation****1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity does not constitute a public benefit entity as defined by FRS 102.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Note 3 Analysis of income

Analysis	Unrestricted	Restricted	Endowment	Total funds	Prior year
	funds	income funds	funds	£	£
Donations and legacies:					
Donations and gifts	13,901	-	-	13,901	5,668
Gift Aid	1,312	-	-	1,312	791
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	15,213	-	-	15,213	6,459
Charitable activities:					
	-	-	-	-	-
	-	-	-	-	-
Other	131,015	75,940	-	206,955	203,263
Total	131,015	75,940	-	206,955	203,263
Other trading activities:					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	907	-	-	907	22
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
Total	907	-	-	907	22
Separate material item of income:					
Covid Support Scheme income	-	-	-	-	3,435
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	3,435
Other:					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	147,135	75,940	-	223,075	213,179
Other information:					
All income in the prior year was unrestricted except for: (please provide description and amounts)					

Note 4

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Expenditure on raising funds:					
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events	1,031			1,031	749
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	1,031	-	-	1,031	749
Expenditure on charitable activities					
Other	139,487	73,422	-	212,909	191,965
	-	-	-	-	-
	-	-	-	-	-
Total expenditure on charitable activities	139,487	73,422	-	212,909	191,965
Separate material item of expense					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other					
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE	140,518	73,422	-	213,940	192,714

Note 8 Tangible fixed assets

8.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	66,817	33,782	100,599
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	66,817	33,782	100,599

8.2 Depreciation and impairments

	**Basis	Reducing Balance	Reducing Balance	Straight Line ("SL") or Reducing Balance ("RB")
** Rate		25%	15%	
At beginning of the year	-	54,925	27,308	82,233
Disposals	-	-	-	-
Depreciation	-	2,972	1,023	3,995
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	-	57,897	28,331	86,228

8.3 Net book value

Net book value at the beginning of the year	-	-	11,892	6,474	18,366
Net book value at the end of the year	-	-	8,920	5,451	14,371

Note 9 Debtors and prepayments

	This year £	Last year £
Trade debtors	4,794	26,802
Prepayments and accrued income	1,781	1,137
Other debtors	-	-
Total	6,575	27,939

Note 10 Creditors and accruals

	Amounts falling due within		Amounts falling due after	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,747	1,087	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	882	816	-	-
Taxation and social security	-	-	-	-
Other creditors	1,402	1,287	-	-
Total	4,031	3,190	-	-

Note 5 Details of certain items of expenditure

Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	360	335
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	522	481

Note 6 Paid employees

6.1 Staff Costs

	This year £	Last year £
Salaries and wages	148,353	135,558
Social security costs	4,290	5,130
Pension costs (defined contribution scheme)	9,027	10,031
Other employee benefits	-	-
Total staff costs	161,670	150,719

No employees received employee benefits

TRUE

6.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Charitable Activities	19	16
Other	2	2
Total	21	18

Note 7 Defined contribution pension scheme

Amount of contributions recognised in the SOFA as an expense

£9,027

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

The liability and expense of the statutory auto-enrollment defined contribution pension scheme is allocated to unrestricted funds and is all in relating to the charitable activities.



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
FOREST PULSE

**On accounts for the year
ended**

31st March 2023

**Charity no
(if any)**

900216

Set out on pages

1 to 10

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

Clare Phillips

Date:

16/10/2023

Name:

Clare Phillips

**Relevant professional
qualification(s) or body
(if any):**

ICAEW FCA

Address:

Aubrey & Co

19 Church Street, Ross on Wye,

Herefordshire, HR9 5HN

Section B

Disclosure

None

FOREST PULSE

England & Wales - Charity number 900216

Accounts

FOREST PULSE

Supporting children and young people with disabilities and their families

Trustees Annual Report, 1st April 2021 - 31st March 2022

Charity Management

A board of trustees comprised mainly of parents of children with additional needs oversaw the activities of the charity:

- | | |
|---------------------------|-----------------------------------|
| * Helen Baker—Chair | * Rosie Powell—Trustee |
| * Vikki Fellows—Trustee | * Lorraine Styles—Trustee |
| * Chantel Gardner—Trustee | * Nessa Thulbon—Trustee |
| * Mark Joyce—Treasurer | * Christine Woolstencroft—Trustee |
| * Ann Parry—Trustee | * Vikki Walters |

Aims & Objectives

To promote the education, welfare and benefit of children and young people with disabilities up to the age of 25 years who live or who attend school/college in the Forest of Dean, and their families. To provide activities and services in relation thereto:

- A range of accessible social, sport and recreational activities provided locally giving our members the same choices as their non-disabled peers for things to do and places to go.
- Support, advice and guidance for parents/carers
- Opportunities for parent members to meet for mutual support.
- To empower parents/carers to access the services they need for quality of life for them and their family members, both individually and by being part of a local group.
- To enable families as a whole to benefit from the group - not just the child with disabilities/additional needs.
- To promote interaction and good relations between the members and the community as a whole.

Staff

Pamela Jones—Charity Director
 Kimberly Roberts—Charity Manager
 Amy Millin—Activity Manager
 Samantha Whittington—Assistant Activity Manager
 Jean Wilkinson— Office Administrator
 Alexandra-Rae Middleton—Maternity Cover
 In addition we have 21 sessional staff.

Volunteers

We had 31 volunteers (including Trustees) join us over the period. We are steadily increasing the number of volunteers again after decreased numbers due to COVID

In readiness for Summer Activity Club we would normally go around all local schools and colleges to do a talk to recruit volunteers but again, due to COVID 19 we were unable to do this. Instead, we created a poster and emailed all information to all the local schools and colleges and asked them to circulate the information to the relevant aged pupils.

Activities

Forest Friends



After school club



Performing Arts



Bream Devils

Music

Weekend Activity Club



School Holiday Activities

Our response to COVID 19

We are pretty much back to running as we did pre-covid, and able to now operate at full capacity and are dropping the times that our staff need to use PPE, and are no longer enforcing social distancing. It has been so lovely to welcome more of our members back and watching all the young people enjoy all the activities and socialise with their friends once more.

Parent Support

After securing funding we were able to put on some wonderful sessions for parents. Each session offered a different activity such as Bread Making and Flower Arranging and whilst the parents engaged in these activities Forest Pulse staff put on activities and supervised their children.



Future Activities

We are very excited to have secured some funding to allow us to start our very own group for those with Autistic Spectrum Disorder. It has very long been known that a lot of young people who are Autistic do not have many clubs they can access that meet their needs and that they wish to attend. Forest Pulse are hoping to create a solution by introducing their very own social group which will primarily be aimed at those who are Autistic. It is likely this club will run on a Thursday evening alongside Youth Club and will be run and support by some of our experienced staff members

Forest Pulse have also been lucky to secure some funding to help us celebrate the Queen's Platinum Jubille this year. A group of young people will meet on a Wednesday evening to create and practice a performance and alongside members at our other activity clubs, will make various decorations and items for a celebration that will be held in June.



Our Achievements

279 families including 315 children and young people with special needs received circulated information (July 2021)

283 families including 316 children and young people with special needs received circulated information (Dec 2021)

288 families registered at the end of March 2022

After School/ Weekend Activity Sessions provided:

- * After School Club—29 Sessions
- * Performing Arts—22 sessions
- * Forest Friends—31 sessions
- * Music 20 sessions
- * WAC—48 sessions (16 jnr, 16 snr and 16 18+)

Holiday Activities Provided:

- * Easter—8 sessions
- * Whit—5 sessions
- * SAC—21 sessions
- * October—7 sessions
- * February—3 sessions

***440 people are part of the private Forest Pulse Facebook page.**

***390 people follow the Forest Pulse Fundraising page on Facebook.**

***66 followers on the Forest Pulse Twitter page.**

Financial Review

This year we were once again very lucky to get funding from Gloucestershire County Council and some very generous donations and fundraising events in the community. Special thanks this year goes to:

- * Gloucestershire County Council for Holiday Activities
- * TK Maxx Home Sense Foundation
- * Forest Lottery
- * Gloucester Master Masons Lodge
- * Blue Bird Club
- * Barnwood Trust
- * Carers Legacy Fund
- * Two Rivers
- * NHS Glos CCG Autism Community Support

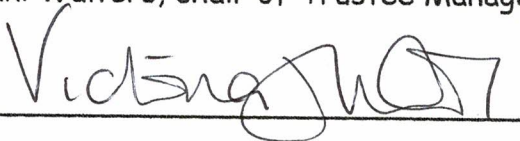
The trustees are delighted that during these financially challenging times, the annual accounts show the charity has maintained a healthy financial position..

The policy of the charity is to retain sufficient reserves to ensure the financial stability of the charity in the next financial year, whilst building up our designated funds as detailed below:-

£169,665 reserves held, of which the charity has designated:

- £85,000 Building Fund
- £15,000 Redundance/Maternity/Sickness Fund

Signed by Vikki Walters, chair of Trustee Management Committee:



Date: 14th September 2022



FOREST PULSE			Charity No (if any)	900216
Annual accounts for the period				
Period start date	01/04/2021	To	Period end date	31/03/2022

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	6,460	-	-	6,460	8,277
Charitable activities	S02	140,723	62,540	-	203,263	160,641
Other trading activities	S03	-	-	-	-	-
Investments	S04	22	-	-	22	49
Separate material item of income	S05	3,435	-	-	3,435	17,286
Other	S06	-	-	-	-	-
Total	S07	150,639	62,540	-	213,179	186,253
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08	735	-	-	735	735
Charitable activities	S09	148,316	43,663	-	191,979	169,447
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	149,051	43,663	-	192,714	170,182
Net income/(expenditure) before investment gains/(losses)	S13	1,588	18,877	-	20,465	16,071
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	1,588	18,877	-	20,465	16,071
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	1,588	18,877	-	20,465	16,071
Reconciliation of funds:						
Total funds brought forward	S21	149,200	-	-	149,200	133,129
Prior year adjustment		-	-	-	-	-
Transfer between funds		-	-	-	-	-
Total funds carried forward	S22	150,788	18,877	-	169,665	149,200

Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets		B01	-	-	-	-	-
Tangible assets	(Note 8)	B02	18,371	-	-	18,371	23,510
Heritage assets		B03	-	-	-	-	-
Investments		B04	-	-	-	-	-
	Total fixed assets	B05	18,371	-	-	18,371	23,510
Current assets							
Stocks		B06	-	-	-	-	-
Debtors	(Note 9)	B07	27,939	-	-	27,939	558
Investments		B08	-	-	-	-	-
Cash at bank and in hand	(Note 11)	B09	126,544	18,877	-	145,421	127,040
	Total current assets	B10	154,483	18,877	-	173,360	127,598
Creditors: amounts falling due within one year	(Note 10)	B11	3,189	-	-	3,189	1,908
	Net current assets/(liabilities)	B12	151,294	18,877	-	170,171	125,690
	Total assets less current liabilities	B13	169,665	18,877	-	188,542	149,200
Creditors: amounts falling due after one year		B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	Total net assets or liabilities	B16	169,665	18,877	-	188,542	149,200
Funds of the Charity							
Endowment funds		B17	-	-	-	-	-
Restricted income funds	(Note 12)	B18	-	18,877	-	18,877	-
Unrestricted funds		B19	150,788	-	-	150,788	149,200
Revaluation reserve		B20	-	-	-	-	-
	Total funds	B21	150,788	18,877	-	169,665	149,200

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

Note 1 **Basis of preparation****1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity does not constitute a public benefit entity as defined by FRS 102.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓

2.2 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		

Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		✓		

	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
				✓

Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓

Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
				✓

Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		

Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		

Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓		

Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
				✓

Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
				✓

2.3 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £400	Yes	No	N/a
	They are valued at cost.	✓		

Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2. The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
				✓

	They are valued at cost.	Yes	No	N/a
				✓

Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
				✓

	They are valued at cost.	Yes	No	N/a
				✓

Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓

	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓

Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓

	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓

	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓

Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓		

Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		✓		

	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
				✓

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	5,668	-	-	5,668	6,751
	Gift Aid	791	-	-	791	1,526
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total		6,460	-	-	6,460
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	140,723	62,540	-	203,263	160,641
Total	140,723	62,540	-	203,263	160,641	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	22	-	-	22	49
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	22	-	-	22	49	
Separate material item of income:	Covid Support Scheme income	3,435	-	-	3,435	17,286
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total	3,435	-	-	3,435	17,286	
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		150,639	62,540	-	213,179	186,253

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

--

Note 4

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Expenditure on raising funds:					
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events	735			735	735
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	735	-	-	735	735
Expenditure on charitable activities					
Other	148,316	43,663	-	191,979	169,447
	-	-	-	-	-
	-	-	-	-	-
Total expenditure on charitable activities	148,316	43,663	-	191,979	169,447
Separate material item of expense					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other					
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE	149,051	43,663	-	192,714	170,182

Note 8 **Tangible fixed assets**

8.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	66,817	33,782	100,599
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	66,817	33,782	100,599

8.2 Depreciation and impairments

		Reducing Balance	Reducing Balance		Straight Line ("SL") or Reducing Balance ("RB")
**Basis					
** Rate		25%	15%		
At beginning of the year	-	50,961	26,130	-	77,091
Disposals	-	-	-	-	-
Depreciation	-	3,963	1,174	-	5,137
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	54,924	27,304	-	82,228

8.3 Net book value

Net book value at the beginning of the year	-	-	15,856	7,652	23,508
Net book value at the end of the year	-	-	11,893	6,478	18,371

Note 9 **Debtors and prepayments**

	This year £	Last year £
Trade debtors	26,802	558
Prepayments and accrued income	1,137	-
Other debtors	-	-
Total	27,939	558

Note 10 **Creditors and accruals**

	Amounts falling due within		Amounts falling due after	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,087	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	816	776	-	-
Taxation and social security	-	-	-	-
Other creditors	1,287	1,132	-	-
Total	3,190	1,908	-	-

Note 5 Details of certain items of expenditure

Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	335	310
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	481	458

Note 6 Paid employees

6.1 Staff Costs

	This year £	Last year £
Salaries and wages	135,558	126,232
Social security costs	5,130	3,374
Pension costs (defined contribution scheme)	10,031	8,746
Other employee benefits	-	-
Total staff costs	150,719	138,352

No employees received employee benefits

TRUE

6.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Charitable Activities	16	16
Other	2	2
Total	18	18

Note 7 Defined contribution pension scheme

Amount of contributions recognised in the SOFA as an expense

£10,031

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

The liability and expense of the statutory auto-enrollment defined contribution pension scheme is allocated to unrestricted funds and is all in relating to the charitable activities.

Section C**Notes to the accounts****(cont)****Note 11 Cash at bank and in hand**

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	126,544	127,040
Other	-	-
Total	126,544	127,040

Note 12 Charity funds**12.1 Transfers between funds**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	None	
Between endowment and restricted funds	None	
Between endowment and unrestricted funds	None	

12.2 Designated funds

Planned use	Purpose of the designation	Amount
Maternity, Sickness and Redundancy Fund	To ensure provision is maintained by ensuring ability to pay costs if required in future	£15,000
Building Fund	To build up a provision in readiness for the purchase of a suitable building/site	£85,000

Note 13 Transactions with trustees and related parties**13.1 Trustee remuneration and benefits**None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity **13.2 Trustees' expenses**No trustee expenses have been incurred (True or False) **13.3 Transaction(s) with related parties**There have been no related party transactions in the reporting period (True or False)



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
FOREST PULSE

**On accounts for the year
ended**

31st March 2022

**Charity no
(if any)**

900216

Set out on pages

1 to 10

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2021.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

Date:

13/10/2022

Name:

Clare Phillips

**Relevant professional
qualification(s) or body
(if any):**

ICAEW FCA

Address:

Aubrey & Co

19 Church Street, Ross on Wye,

Herefordshire, HR9 5HN

Section B

Disclosure

None

FOREST PULSE

England & Wales - Charity number 900216

Accounts

FOREST PULSE

Supporting children and young people with disabilities and their families

Trustees Annual Report 1st April 2020 - 31st March 2021

Aims & Objectives

To promote the education, welfare and benefit of children and young people with disabilities up to the age of 25 years who live or who attend school/college in the Forest of Dean, and their families. To provide activities and services in relation thereto:

- A range of accessible social, sport and recreational activities provided locally giving our members the same choices as their non-disabled peers for things to do and places to go.
- Support, advice and guidance for parents/carers
- Opportunities for parent members to meet for mutual support.
- To empower parents/carers to access the services they need for quality of life for them and their family members, both individually and by being part of a local group.
- To enable families as a whole to benefit from the group - not just the child with disabilities/additional needs.
- To promote interaction and good relations between the members and the community as a whole.

Charity Management— comprised mainly of parents of children with additional needs met regularly to oversee the activities of the charity. Trustees are recruited from parents members, recommendation and word of mouth, plus occasional newspaper appeals.

- * Helen Baker—Chair
- * Vikki Fellows—Trustee
- * Chantel Gardner—Trustee
- * Mark Joyce—Treasurer
- * Ann Parry—Trustee
- * Sharon Shirley (until 13th July 2020) - Vice chair
- * Christine Woolstencroft—Trustee

Staff

Pamela Jones—Charity Director
 Kimberley Roberts—Charity Manager
 Amy Millin—Activity Manager
 Samantha Whittington—Assistant Activity Manager
 Jean Wilkinson— Office Administrator
 In addition we have 24 sessional staff.



Volunteers

We had 23 volunteers (including Trustees) join us over the period. Unfortunately, due to COVID 19 our volunteer numbers were much reduced compared to previous years. We made a conscious decision not to involve volunteers in activities in order to reduce the risk of virus transmission, and for this reason we did not actively recruit new volunteers during the height of the pandemic.

Prior to Summer Activity Club we would normally present talks at local schools and colleges to recruit volunteers but due to COVID 19 we were unable to do this. Instead, we created a poster and emailed all information to all the local schools and colleges and asked them to circulate the information to the relevant aged pupils. We hope to build our volunteer base up during the coming year.

Activities

Forest Friends



Whirllikidz



Performing Arts



Bream Devils



Music



Weekend Activity Club



School Holiday Activities

Achievements



58 children and young people accessed face to face or zoom sessions during the period.

273 families including 307 children and young people with special needs received circulated information.

Trustees of the charity are fully aware of their responsibilities in relation to Public Benefit, and ensure that all the activities of the charity meet Charity Commission Guidance and are in line with relevant Charity Commission Documentation, e.g. Public Benefit Requirement (PB1), Public Benefit Running a Charity (PB2), Public Benefit Reporting (PB3).

The trustees believe it is essential that all its activities (a outlined above) are for public benefit, and that focusing on this benefits not only our members but also the local community.

89 members received a Festive Activity Pack

107 activity sessions provided offering a total of 1838 places.

412 people are part of the private Forest Pulse Facebook page.

359 people follow the Forest Pulse Fundraising page on Facebook.

60 followers on the Forest Pulse Twitter page.

Our response to COVID 19

Activities offered:

Zoom:

Individual zoom sessions	Talent show
Sing along	Performing Arts
Music	Forest Friends

Facebook:

Story time	Sensory
Art & Craft	Spot the difference
Drawing	Wordsearches
Scavenger hunts	Science experiments
Meet the staff videos	Quizzes

Christmas packs:

Colouring	Sensory bags
Reindeer food pouches	Snowball dippers
Scavenger hunt	Quiz
Tissue paper stain glass window	

We also offered all our members support to collect medication, provisions etc.

We were so pleased when restrictions started to be eased so that we could get back to seeing our members in real life rather than through a screen!

We knew we had to be careful to get our activities back up and running so we did a very gradual introduction to activities.

We offered our members a choice of three face to face activities; Forest Friends, After school club or Weekend Activity Club. Numbers were kept to a minimum and young people were not able to mix groups. We were also very excited when we found out that we would be able to run a Summer Activity Club! Again, this was done with limited numbers and young people split into pods and that's where not only young people stayed for the duration of Summer but also staff.

Our response to COVID 19

We are hopeful that all restrictions will soon be lifted and we hope to be able to be back up and running to full capacity. We hope to be able to provide a more 'normal' looking Summer Activity Club with increased numbers and having outside activity providers come in.

We also plan to be back running all after school and weekend clubs in September.

Parent Support

We continue to offer parents individual support and guidance on a wide range of subjects on an individual basis as required, plus signposting to other organisations/professionals as appropriate.

Senior staff are available to attend multiagency and other meetings with parents on request

Regular newsletters, emails, website and Facebook keep parents up to date with activities and services provided not only by ourselves but by other organisations..

We are looking to provide workshops to give parents the opportunity to learn new skills but also link with other parents for mutual support - whilst our staff provide fun activities for their children.

Once the limitations of Covid are reduced we will also be looking at any training parents might wish to access.

Financial Review

We ended the year in a very healthy position financially. This was due in part to additional Covid emergency funding but also much appreciated continued funding from Gloucestershire County Council alongside donations and fundraising within the local community. Our thanks to:-

- Gloucestershire County Council funding for holiday, weekend and adult services
- The National Lottery Covid-19 Respose Fund
- Gloucestershire Funders/Gloucestershire Community Foundation/Barnwood Trust
- Forest of Dean District Council Business Fund
- Lydney Town Council / West Dean Parish Council / Forest Voluntary Action Forum
- Freemasons / Western Power / Masonic
- Everyone who donated to Forest Pulse, or were involved with fundraising on our behalf

The policy of the charity is to retain sufficient reserves to ensure the financial stability of the charity in the next financial year, whilst building up our designated funds as detailed below:-

£149,196 reserves held, of which the charity has designated

- £85,000 Building Fund
- £15,000 Sickness/Maternity/Redundancy Fund

Signed by chair of Trustee Management Committee *Helen Baker*.

Date 5/10/20201



Annual accounts for the period

Period start date	01/04/2020	To	Period end date	31/03/2021
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Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	8,277	-	-	8,277	15,099
Charitable activities	S02	160,641	-	-	160,641	150,128
Other trading activities	S03	-	-	-	-	-
Investments	S04	49	-	-	49	205
Separate material item of income	S05	17,286	-	-	17,286	-
Other	S06	-	-	-	-	-
Total	S07	186,253	-	-	186,253	165,432
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08	735	-	-	735	2,696
Charitable activities	S09	169,447	-	-	169,447	203,606
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	170,182	-	-	170,182	206,302
Net income/(expenditure) before investment gains/(losses)	S13	16,071	-	-	16,071	40,870
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S15	16,071	-	-	16,071	40,870
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	16,071	-	-	16,071	40,870
Reconciliation of funds:						
Total funds brought forward	S21	33,129	100,000	-	133,129	173,999
Prior year adjustment		-	-	-	-	-
Transfer between funds		-	-	-	-	-
Total funds carried forward	S22	49,200	100,000	-	149,200	133,129

Section B Balance sheet

Guidance Notes

		Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets		-	-	-	-	-
Tangible assets	(Note 8)	23,510	-	-	23,510	30,145
Heritage assets		-	-	-	-	-
Investments		-	-	-	-	-
Total fixed assets		23,510	-	-	23,510	30,145
Current assets						
Stocks		-	-	-	-	-
Debtors	(Note 9)	558	-	-	558	1,887
Investments		-	-	-	-	-
Cash at bank and in hand (Note 11)		27,040	100,000	-	127,040	103,545
Total current assets		27,598	100,000	-	127,598	105,432
Creditors: amounts falling due within one year	(Note 10)	1,908	-	-	1,908	2,448
Net current assets/(liabilities)		25,690	100,000	-	125,690	102,984
Total assets less current liabilities		49,200	100,000	-	149,200	133,129
Creditors: amounts falling due after one year		-	-	-	-	-
Provisions for liabilities		-	-	-	-	-
Total net assets or liabilities		49,200	100,000	-	149,200	133,129
Funds of the Charity						
Endowment funds		-	-	-	-	-
Restricted income funds (Note 12)		-	100,000	-	100,000	100,000
Unrestricted funds		49,200	-	-	49,200	33,129
Revaluation reserve		-	-	-	-	-
Total funds		49,200	100,000	-	149,200	133,129

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
<i>Helen Baker</i>	Helen Baker	5/10/2021

Section C

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity does not constitute a public benefit entity as defined by FRS 102.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
				✓

2.2 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		

Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		✓		

	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
				✓

Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
				✓

Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
				✓

Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		

Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		

Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓		

Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
				✓

Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
				✓

2.3 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£400		
	They are valued at cost.	Yes	No	N/a
		✓		

Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2. The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
				✓

Heritage assets	They are valued at cost. The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
				✓

	They are valued at cost.	Yes	No	N/a
				✓

Investments	They are valued at cost. Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓

	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓

Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓

	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓

	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓

Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓		

Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		✓		

	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
				✓

Note 3

Analysis of income

Analysis	Unrestricted	Restricted	Endowment	Total funds	Prior year
	funds	income funds	funds	£	£
Donations and legacies:					
Donations and gifts	6,751	-	-	6,751	11,437
Gift Aid	1,526	-	-	1,526	3,662
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	8,277	-	-	8,277	15,099
Charitable activities:					
	-	-	-	-	-
	-	-	-	-	-
Other	160,641	-	-	160,641	150,128
Total	160,641	-	-	160,641	150,128
Other trading activities:					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	49	-	-	49	205
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
Total	49	-	-	49	205
Separate material item of income:					
Covid Support Scheme income	17,286	-	-	17,286	-
	-	-	-	-	-
	-	-	-	-	-
Total	17,286	-	-	17,286	-
Other:					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	186,253	-	-	186,253	165,432

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

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Note 4

Analysis of expenditure

Analysis	Unrestricted funds	Restricted funds		Total funds £	Prior year £
		income funds	Endowment funds		
Expenditure on raising funds:					
Incurred seeking donations	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events	735			735	2,696
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:					
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	735	-	-	735	2,696
Expenditure on charitable activities					
Other	169,447	-	-	169,447	203,606
	-	-	-	-	-
	-	-	-	-	-
Total expenditure on charitable activities	169,447	-	-	169,447	203,606
Separate material item of expense					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other					
	-	-	-	-	-
Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE	170,182	-	-	170,182	206,302

Note 5 Details of certain items of expenditure

Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	310	310
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	458	458

Note 6 Paid employees

6.1 Staff Costs

	This year £	Last year £
Salaries and wages	126,232	137,576
Social security costs	3,374	5,806
Pension costs (defined contribution scheme)	8,746	7,914
Other employee benefits	-	-
Total staff costs	138,352	151,296

No employees received employee benefits

TRUE

6.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Charitable Activities	16	18
Other	2	2
Total	18	20

Note 7 Defined contribution pension scheme

Amount of contributions recognised in the SOFA as an expense

£8,746

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

The liability and expense of the statutory auto-enrollment defined contribution pension scheme is allocated to unrestricted funds and is all in relating to the charitable activities.

Note 8

Tangible fixed assets

8.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	66,817	33,782	100,599
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	66,817	33,782	100,599

8.2 Depreciation and impairments

	**Basis		Reducing Balance	Reducing Balance	Straight Line ("SL") or Reducing Balance ("RB")
	** Rate		25%	15%	
At beginning of the year	-	-	45,675	24,779	70,454
Disposals	-	-	-	-	-
Depreciation	-	-	5,285	1,350	6,635
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	50,960	26,129	77,089

8.3 Net book value

Net book value at the beginning of the year	-	-	21,142	9,003	30,145
Net book value at the end of the year	-	-	15,857	7,653	23,510

Note 9

Debtors and prepayments

	This year £	Last year £
Trade debtors	558	773
Prepayments and accrued income	-	-
Other debtors	-	-
Total	558	773

Note 10

Creditors and accruals

	Amounts falling due within		Amounts falling due after	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	592	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	780	768	-	-
Taxation and social security	-	-	-	-
Other creditors	1,132	1,092	-	-
Total	1,912	2,452	-	-

Section C Notes to the accounts (cont)

Note 11 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
 Short term deposits
 Cash at bank and on hand
 Other
 Total

This year £	Last year £
-	-
-	-
127,040	103,545
-	-
127,040	103,545

Note 12 Charity funds

12.1 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	None	
Between endowment and restricted funds		
Between endowment and unrestricted funds		

12.2 Designated funds

Planned use	Purpose of the designation	Amount
Maternity, Sickness and Redundancy Fund	To ensure provision is maintained by ensuring ability to pay costs if required in future	£15,000
Building Fund	To build up a provision in readiness for the purchase of a suitable building/site	£85,000

Note 13 Transactions with trustees and related parties

13.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity

TRUE

13.2 Trustees' expenses

No trustee expenses have been incurred (True or False)

TRUE

13.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period (True or False)

TRUE


Section A Independent Examiner's Report

Report to the trustees/ members of	FOREST PULSE		
On accounts for the year ended	31 st MARCH 2021	Charity no (if any)	900216
	Set out on pages 1 to 10		

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
 have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:		Date:	15/10/2021
Name:	Ms C A Phillips		
Relevant professional qualification(s) or body (if any):	FCA		
Address:	Aubrey and Co Accountancy Limited,		
	19 Church Street, Ross on Wye, HR9 5HN		

Section B Disclosure

NONE