

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

### 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](http://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.

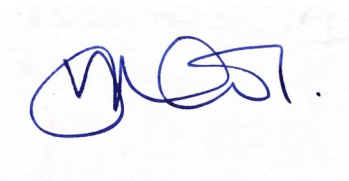
The trustees are delighted the charity has remained strong and in a healthy financial position, with a surplus of £19,295 for this financial year.

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





CHARITY COMMISSION  
FOR ENGLAND AND WALES

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
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
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	-	-	-	-	-
<b>Total</b>	S07	183,465	59,025	-	242,490	223,075
<b>Resources expended (Note 4)</b>						
<b>Expenditure on:</b>						
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	-	-	-	-	-
<b>Total</b>	S12	142,775	80,420	-	223,195	213,940
<b>Net income/(expenditure) before investment gains/(losses)</b>						
Net gains/(losses) on investments	S13	40,690	-	21,395	-	19,295
<b>Net income/(expenditure)</b>	S14	-	-	-	-	-
<b>Extraordinary items</b>	S15	40,690	-	21,395	-	19,295
<b>Transfers between funds</b>	S16	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	40,690	-	21,395	-	19,295
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	157,405	21,395	-	178,800	169,665
Prior year adjustment		-	-	-	-	-
Transfer between funds		-	-	-	-	-
<b>Total funds carried forward</b>	S22	198,095	-	-	198,095	178,800

## Section B

## Balance sheet

	Guidance Notes					
		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Fixed assets</b>						
Intangible assets						
Tangible assets (Note 8)	B02	11,241	-	-	11,241	18,371
Heritage assets	B03	-	-	-	-	-
Investments	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	11,241	-	-	11,241	18,371
<b>Current assets</b>						
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
<b>Total current assets</b>	B10	199,431	-	-	199,431	154,483
<b>Creditors: amounts falling due within one year</b> (Note 10)	B11	12,575	-	-	12,575	3,189
<b>Net current assets/(liabilities)</b>	B12	186,856	-	-	186,856	151,294
<b>Total assets less current liabilities</b>	B13	198,097	-	-	198,097	169,665
<b>Creditors: amounts falling due after one year</b>	B14	-	-	-	-	-
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	198,097	-	-	198,097	169,665
<b>Funds of the Charity</b>						
Endowment funds	B17	-	-	-	-	-
Restricted income funds (Note 12)	B18	-	-	-	-	18,877
Unrestricted funds	B19	198,095	-	-	198,095	150,788
Revaluation reserve	B20	-	-	-	-	-
<b>Total funds</b>	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.

<b>Recognition of Income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Offsetting</b>	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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).  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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Legacies</b>	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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  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.  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'.  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.  Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	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.  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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>

<b>Investment gains and losses</b>	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
				✓
<b>2.2 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	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
		✓		
<b>Governance and support costs</b>	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
				✓
<b>Grants with performance conditions</b>	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
				✓
<b>Grants payable without performance conditions</b>	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
				✓
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓		
<b>Provisions for liabilities</b>	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
				✓
<b>Basic financial instruments</b>	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
				✓
<b>2.3 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	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
		✓		
<b>Intangible fixed assets</b>	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
				✓
<b>Heritage assets</b>	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
				✓
<b>Investments</b>	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
				✓
<b>Stocks and work in progress</b>	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
				✓
<b>Debtors</b>	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
		✓		
<b>Current asset investments</b>	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

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>						
<b>Donations and legacies:</b>	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	-	-	-	-	-
<b>Total</b>		<b>11,347</b>	<b>-</b>	<b>-</b>	<b>11,347</b>	<b>15,213</b>
<b>Charitable activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	168,160	59,025	-	227,185	206,955
<b>Total</b>		<b>168,160</b>	<b>59,025</b>	<b>-</b>	<b>227,185</b>	<b>206,955</b>
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>	Interest income	3,958	-	-	3,958	907
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>3,958</b>	<b>-</b>	<b>-</b>	<b>3,958</b>	<b>907</b>
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	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	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>183,465</b>	<b>59,025</b>	<b>-</b>	<b>242,490</b>	<b>223,075</b>

## 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

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
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	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>880</b>	<b>-</b>	<b>-</b>	<b>880</b>	<b>1,031</b>
<b>Expenditure on charitable activities</b>					
	-	-	-	-	-
Other	141,895	80,420	-	222,315	212,909
	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>141,895</b>	<b>80,420</b>	<b>-</b>	<b>222,315</b>	<b>212,909</b>
<b>Separate material item of expense</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>142,775</b>	<b>80,420</b>	<b>-</b>	<b>223,195</b>	<b>213,940</b>



## 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

Trade debtors  
Prepayments and accrued income  
Other debtors

Total

This year £	Last year £
5,382	4,794
2,792	1,781
-	-
8,174	6,575

## Note 10

## Creditors and accruals

Accruals for grants payable  
Bank loans and overdrafts  
Trade creditors  
Payments received on account for contracts or performance-related grants  
Accruals and deferred income  
Taxation and social security  
Other creditors

Total

Amounts falling due within		Amounts falling due after	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
2,421	1,747	-	-
-	-	-	-
906	882	-	-
8,153	-	-	-
1,096	1,402	-	-
12,576	4,031	-	-

# Section C

## Notes to the accounts

### 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

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

£11,039

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**

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

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	Charity Name FOREST PULSE		
On accounts for the year ended	31 <sup>st</sup> March 2024	Charity no (if any)	900216
Set out on pages	1 to 10 <small>(remember to include the page numbers of additional sheets)</small>		

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:  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