# Woodland Wellbeing

CHARITABLE TRUST

2025 ANNUAL FINANCIAL STATEMENTS



# Unaudited Financial Statements

## 31 December 2025

CHARITY REGISTRATION NUMBER: 1194208

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# Woodland Wellbeing Charitable Trust

## Unaudited Financial Statements

### 31 December 2025

**G A HARRIS & CO LIMITED**
Chartered accountants
Brulimar House
Jubilee Road
Middleton
Manchester
England
M24 2LX

## Woodland Wellbeing Charitable Trust

### Financial Statements

### Year ended 31 December 2025


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# Woodland Wellbeing Charitable Trust

## Trustees' Annual Report

## Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

### Reference and administrative details

| | |
|---|---|
| **Registered charity name** | Woodland Wellbeing Charitable Trust |
| **Charity registration number** | 1194208 |
| **Principal office** | Flat 7<br>Cavendish Court<br>Salford<br>M7 4LW<br>United Kingdom |
| **The trustees** | Akiva Heilpern<br>Aryeh Schonberg<br>Neil Berman |
| **Independent examiner** | Gary Harris<br>Brulimar House<br>Jubilee Road<br>Middleton<br>Manchester<br>England<br>M24 2LX |

**Structure, governance and management**

The charity was registered on the 23th April 2021, as a charitable incorporated organisation(CIO). It has three trustees.

The charity offers Animal assisted Therapy (AAT) to the local community. AAT is a guided interaction with animals aimed at utilising their positive and non-judgmental qualities to facilitate human wellbeing may it be social, emotional, physical or behavioural.

The types of animals used in our intervention schemes depend on the therapeutic goals of the individuals treatment plan and can range from a dwarf bunny to a Shetland pony.

The goals of Animal Assisted Therapy programs include:

- Improving motor skills and joint movement
- Increasing verbal communication and self esteem
- Developing social skills
- Providing a positive outlook on life
- Combating depression and anxiety
- Providing non-judgemental companionship for those in need
- Teaching traits of empathy and nurturing skills

What are the benefits of AAT therapy?

AAT therapy builds on the pre-existing human-animal bond. Interacting with a friendly animal can help many physical and mental issues. It can help reduce blood pressure and improve overall cardiovascular health. It can also release endorphins that produce a calming effect. This can help alleviate pain, reduce stress, and improve one's overall psychological state. "

The charity uses the name of Seven Shepherds Farm, and it is proud to be servicing the community on various fronts.

With a focus on providing a both safe and recreational setting for mainstream children who can benefit from the positive effects of bonding with animals in a one on one or group session, we are proud to see incredible interaction and interest from the children.

Additionally, we offer one on one animal assisted therapy sessions for struggling children and young adults going through emotional, behavioural, and social difficulties. These too have been proved to be very effective and resulting in great change and advancement in the many individuals we take under our care.

**Objectives and activities**

To provide an animal sanctuary in the greater Manchester area for individuals, groups, and schools in the form of animal therapy treatment to promote relief from sickness suffering, and mental health. To relieve sickness, suffering and distress and to promote good health, especially but not exclusively amongst children and elderly people, through the advancement of education in relationships between people and companion animals.

### Achievements and performance

During the year ended 31 December 2025, Woodland Wellbeing Charitable Trust received donations and grants totalling £32,197 (2024: £17,884), together with rental income of £5,200 and a gain of £129,187 arising from the disposal of a tangible fixed asset. Total expenditure for the year amounted to £171,628 (2024: £23,175), resulting in a net deficit of £10,244 (2024: £5,291). Total funds carried forward at the year-end amounted to £44,917 (2024: £55,161), comprising unrestricted funds of £25,017 and restricted funds of £19,900.

### Financial review

The trustees are satisfied with the activity and surplus of the charity. The impact is being felt within the community and positive feedback has been received. The trustees are satisfied with the progress and establishment of the charity.

The trustees' annual report was approved on 20 October 2026 and signed on behalf of the board of trustees by:

ARYEH SCHONBERG

Aryeh Schonberg
Trustee

## Woodland Wellbeing Charitable Trust

### Independent Examiner's Report to the Trustees of Woodland Wellbeing Charitable Trust

### Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Woodland Wellbeing Charitable Trust ('the charity') for the year ended 31 December 2025.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Gary Harris
Independent Examiner

Brulimar House
Jubilee Road
Middleton
Manchester
England
M24 2LX

20 October 2026

## Woodland Wellbeing Charitable Trust

### Statement of Financial Activities

### Year ended 31 December 2025

| | Note | 2025 Unrestricted funds £ | 2025 Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|---|---|---|---|---|---|
| **Income and endowments** | | | | | |
| Donations and legacies | 4 | 12,297 | 19,900 | 32,197 | 17,884 |
| Charitable activities | 5 | 134,387 | – | 134,387 | – |
| **Total income** | | 146,684 | 19,900 | 166,584 | 17,884 |
| **Expenditure** | | | | | |
| Expenditure on charitable activities | 6,7 | 176,828 | – | 176,828 | 23,175 |
| **Total expenditure** | | 176,828 | – | 176,828 | 23,175 |
| **Net expenditure and net movement in funds** | | (30,144) | 19,900 | (10,244) | (5,291) |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | 194,812 | – | 194,812 | 60,452 |
| **Total funds carried forward** | | 164,668 | 19,900 | 184,568 | 55,161 |

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

**The notes on pages 7 to 14 form part of these financial statements.**

## Woodland Wellbeing Charitable Trust

### Statement of Financial Position

### 31 December 2025

| | Note | 2025 £ | 2024 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible fixed assets | **12** | 4,441 | 196,057 |
| **Current assets** | | | |
| Debtors | **13** | 1,171 | 1,335 |
| Cash at bank and in hand | | 41,411 | 315 |
| | | 42,582 | 1,650 |
| **Creditors: amounts falling due within one year** | **14** | 1,746 | 1,995 |
| **Net current assets** | | 40,836 | (345) |
| **Total assets less current liabilities** | | 45,277 | 195,712 |
| **Creditors: amounts falling due after more than one year** | **15** | 360 | 900 |
| **Net assets** | | 44,917 | 194,812 |
| **Funds of the charity** | | | |
| Restricted funds | | 19,900 | – |
| Unrestricted funds: | | | |
| Revaluation reserve | | – | 139,651 |
| Other unrestricted income funds | | 25,017 | 55,161 |
| **Total unrestricted funds** | | 25,017 | 194,812 |
| **Total charity funds** | **16** | 44,917 | 194,812 |

These financial statements were approved by the board of trustees and authorised for issue on 20 October 2026, and are signed on behalf of the board by:

ARYEH SCHONBERG

Aryeh Schonberg
Trustee

**The notes on pages 7 to 14 form part of these financial statements.**

## 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Brulimar House, Jubilee road, Middleton, Manchester, M24 2LX, United Kingdom.

## 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

## 3. Accounting policies

### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

### Going concern

There are no material uncertainties about the charity's ability to continue.

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported.

### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** ***(continued)***

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**3. Accounting policies *(continued)***

**Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | | |
|---|---|---|
| Motor vehicles | - | 25% straight line |

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

**Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

**3. Accounting policies** ***(continued)***

**Financial instruments** ***(continued)***

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**4. Donations and legacies**

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2025 £** |
|---|---|---|---|
| **Donations** | | | |
| Donations Received | 12,297 | – | 12,297 |
| **Grants** | | | |
| Grants receivable type 1 | – | 19,900 | 19,900 |
| | 12,297 | 19,900 | 32,197 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|---|---|---|---|
| **Donations** | | | |
| Donations Received | 17,884 | – | 17,884 |
| **Grants** | | | |
| Grants receivable type 1 | – | – | – |
| | 17,884 | – | 17,884 |

## 5. Charitable activities

| | Unrestricted Funds £ | **Total Funds 2025 £** | Unrestricted Funds £ | Total Funds 2024 £ |
|---|---|---|---|---|
| Gain/loss on disposal of tangible asset | 129,187 | 129,187 | – | – |
| Rent | 5,200 | 5,200 | – | – |
| | 134,387 | 134,387 | – | – |

## 6. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | **Total Funds 2025 £** | Unrestricted Funds £ | Total Funds 2024 £ |
|---|---|---|---|---|
| Operating costs | 175,884 | 175,884 | 22,596 | 22,596 |
| Support costs | 944 | 944 | 579 | 579 |
| | 176,828 | 176,828 | 23,175 | 23,175 |

## 7. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Support costs £ | **Total funds 2025 £** | Total fund 2024 £ |
|---|---|---|---|---|
| Operating costs | 175,884 | – | 175,884 | 22,596 |
| Governance costs | – | 944 | 944 | 579 |
| | 175,884 | 944 | 176,828 | 23,175 |

## 8. Net expenditure

Net expenditure is stated after charging/(crediting):

| | **2025 £** | 2024 £ |
|---|---|---|
| Depreciation of tangible fixed assets | 1,117 | 1,118 |

## 9. Independent examination fees

| | **2025 £** | 2024 £ |
|---|---|---|
| Fees payable to the independent examiner for: | | |
| Independent examination of the financial statements | 900 | 900 |

## 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | **2025 £** | 2024 £ |
|---|---|---|
| Wages and salaries | 10,859 | 17,339 |

**10. Staff costs** *(continued)*

The average head count of employees during the year was 2 (2024: 2).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

**11. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entitywere received by the trustees.

**12. Tangible fixed assets**

| | Long leasehold property £ | Motor vehicles £ | Farm Animals £ | **Total £** |
|---|---|---|---|---|
| **Cost** | | | | |
| At 1 January 2025 | 190,000 | 4,470 | 4,940 | 199,410 |
| Disposals | (50,349) | – | (499) | (50,848) |
| Revaluations | (139,651) | – | – | (139,651) |
| **At 31 December 2025** | – | 4,470 | 4,441 | 8,911 |
| **Depreciation** | | | | |
| At 1 January 2025 | – | 3,353 | – | 3,353 |
| Charge for the year | – | 1,117 | – | 1,117 |
| **At 31 December 2025** | – | 4,470 | – | 4,470 |
| **Carrying amount** | | | | |
| **At 31 December 2025** | – | – | 4,441 | 4,441 |
| At 31 December 2024 | 190,000 | 1,117 | 4,940 | 196,057 |

**13. Debtors**

| | **2025 £** | 2024 £ |
|---|---|---|
| Trade debtors | 1,171 | 1,335 |

**14. Creditors: amounts falling due within one year**

| | **2025 £** | 2024 £ |
|---|---|---|
| Accruals and deferred income | 1,746 | 1,995 |

**15. Creditors: amounts falling due after more than one year**

| | **2025 £** | 2024 £ |
|---|---|---|
| Other creditors | 360 | 900 |

## 16. Analysis of charitable funds

### Unrestricted funds

| | At 1 January 2025 | Income | Expenditure | Transfers | At 31 December 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General funds | 55,161 | 146,684 | (176,828) | – | 25,017 |
| Revaluation reserve | 139,651 | – | – | (139,651) | – |
| | 194,812 | 146,684 | (176,828) | (139,651) | 25,017 |

| | At 1 January 2024 | Income | Expenditure | Transfers | At 31 December 2024 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General funds | 60,452 | 17,884 | (23,175) | – | 55,161 |
| Revaluation reserve | – | – | – | 139,651 | 139,651 |
| | 60,452 | 17,884 | (23,175) | 139,651 | 194,812 |

### Restricted funds

| | At 1 January 2025 | Income | Expenditure | Transfers | At 31 December 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Restricted Fund 1 - desc in a/cs | – | 19,900 | – | – | 19,900 |

| | At 1 January 2024 | Income | Expenditure | Transfers | At 31 December 2024 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Restricted Fund 1 - desc in a/cs | – | – | – | – | – |

## 17. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2025 £** |
|---|---|---|---|
| Tangible fixed assets | 4,441 | – | 4,441 |
| Current assets | 22,682 | 19,900 | 42,582 |
| Creditors less than 1 year | (1,746) | – | (1,746) |
| Creditors greater than 1 year | (360) | – | (360) |
| **Net assets** | 25,017 | 19,900 | 44,917 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|---|---|---|---|
| Tangible fixed assets | 56,406 | – | 56,406 |
| Current assets | 1,650 | – | 1,650 |
| Creditors less than 1 year | (1,995) | – | (1,995) |
| Creditors greater than 1 year | (900) | – | (900) |
| **Net assets** | 55,161 | – | 55,161 |






# WOODLAND WELLBEING

## CHARITABLE TRUST

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UNAUDITED FINANCIAL STATEMENTS

31 DECEMBER 2025

CHARITY REGISTRATION NUMBER: 1194208