

Woodland Wellbeing Charitable Trust
Unaudited Financial Statements
31 December 2021

G A HARRIS AND CO. LTD

Chartered accountants
Brulimar House
Jubilee Road,
Middleton,
Manchester
ENGLAND
M24 2LX

Woodland Wellbeing Charitable Trust

Financial Statements

Year ended 31 December 2021

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Woodland Wellbeing Charitable Trust

Trustees' Annual Report

Year ended 31 December 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity name	Woodland Wellbeing Charitable Trust
Charity registration number	1194208
Principal office	Brulimar House Jubilee Road Middleton Manchester M24 2LX United Kingdom

The trustees

Aryeh Schonberg
David Salzman
Robert Berman

Independent examiner

Gary Harris
Brulimar House
Jubilee Road,
Middleton,
Manchester
ENGLAND
M24 2LX

Woodland Wellbeing Charitable Trust

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

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 has purchased a suitable location from which to operate the animal sanctuary, and during the year the charity secured funding of £130,000 towards the cost of land and refurbishment costs.

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

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.

Woodland Wellbeing Charitable Trust

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Achievements and performance

The Woodland wellbeing Charitable Trust received £1,932 in donations through the year and a grant of £130,000 towards the purchase of land and refurbishment costs. Charitable expenditure was £33,579. The total balance on the accumulated fund at year end was £98,353,

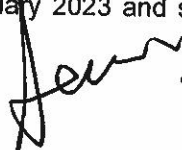
Financial review

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 5 January 2023 and signed on behalf of the board of trustees by:



David Salzman
Trustee



Robert Berman
Trustee

Woodland Wellbeing Charitable Trust

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

Year ended 31 December 2021

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 2021.

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

5th January 2023

Woodland Wellbeing Charitable Trust

Statement of Financial Activities

Year ended 31 December 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £
Income and endowments	Note			
Donations and legacies	4	91,932	40,000	131,932
Total income		<u>91,932</u>	<u>40,000</u>	<u>131,932</u>
Expenditure				
Expenditure on charitable activities	5,6	33,579	–	33,579
Total expenditure		<u>33,579</u>	<u>–</u>	<u>33,579</u>
Net income and net movement in funds		<u>58,353</u>	<u>40,000</u>	<u>98,353</u>
Other recognised gains and losses				
Other recognised gains/(losses)		40,000	(40,000)	–
Net movement in funds		<u>98,353</u>	<u>–</u>	<u>98,353</u>
Reconciliation of funds				
Total funds brought forward		–	–	–
Total funds carried forward		<u>98,353</u>	<u>–</u>	<u>98,353</u>

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 12 form part of these financial statements.

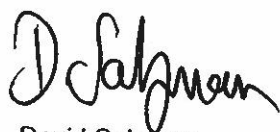
Woodland Wellbeing Charitable Trust

Statement of Financial Position

31 December 2021

	Note	2021 £
Fixed assets		
Tangible fixed assets	10	50,204
Current assets		
Debtors	11	66,128
Cash at bank and in hand		564
		<u>66,692</u>
Creditors: amounts falling due within one year	12	802
Net current assets		<u>65,890</u>
Total assets less current liabilities		<u>116,094</u>
Creditors: amounts falling due after more than one year	13	17,741
Net assets		<u>98,353</u>
Funds of the charity		
Unrestricted funds		98,353
Total charity funds	14	<u>98,353</u>

These financial statements were approved by the board of trustees and authorised for issue on 5 January 2023, and are signed on behalf of the board by:



David Salzman
Trustee



Robert Berman
Trustee

The notes on pages 7 to 12 form part of these financial statements.

Woodland Wellbeing Charitable Trust

Notes to the Financial Statements

Year ended 31 December 2021

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.

Woodland Wellbeing Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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.

Woodland Wellbeing Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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.

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.

Woodland Wellbeing Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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 2021 £
Donations			
Donations Received	1,932	–	1,932
Grant from Delapage	90,000	40,000	130,000
	<u>91,932</u>	<u>40,000</u>	<u>131,932</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £
Operating costs	32,860	32,860
Support costs	719	719
	<u>33,579</u>	<u>33,579</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £
Operating costs	32,860	–	32,860
Governance costs	–	719	719
	<u>32,860</u>	<u>719</u>	<u>33,579</u>

Woodland Wellbeing Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

7. Independent examination fees

	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	720

8. Staff costs

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

	2021 £
Wages and salaries	4,100

The average head count of employees during the year was 2.

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

9. Trustee remuneration and expenses

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

10. Tangible fixed assets

	Long leasehold property £	Farm Animals £	Total £
Cost			
At 1 January 2021	—	—	—
Additions	48,704	1,500	50,204
At 31 December 2021	<u>48,704</u>	<u>1,500</u>	<u>50,204</u>
Depreciation			
At 1 January 2021 and 31 December 2021	—	—	—
Carrying amount			
At 31 December 2021	<u>48,704</u>	<u>1,500</u>	<u>50,204</u>

11. Debtors

	2021 £
Trade debtors	268
Grant income receivable	65,860
	<u>66,128</u>

Woodland Wellbeing Charitable Trust

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

12. Creditors: amounts falling due within one year

	2021 £
Accruals and deferred income	<u>802</u>

13. Creditors: amounts falling due after more than one year

	2021 £
Other creditors	<u>17,741</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2021 £
General funds	—	<u>91,932</u>	<u>(33,579)</u>	<u>40,000</u>	—	<u>98,353</u>

Restricted funds

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Purchase of Property £	At 31 Dec 2021 £
Restricted Fund	—	<u>40,000</u>	—	—	<u>(40,000)</u>	—
	—	<u>40,000</u>	—	—	<u>(40,000)</u>	—

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	50,204	50,204
Current assets	66,692	66,692
Creditors less than 1 year	(802)	(802)
Creditors greater than 1 year	<u>(17,741)</u>	<u>(17,741)</u>
Net assets	<u>98,353</u>	<u>98,353</u>