Wishanger Wellness
(a Charitable Incorporated Organisation)
Report and Accounts
30 April 2025

Wishanger Wellness

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Wishanger Wellness

a Charitable Incorporated Organisation

Report of the Trustees year ended 30 April 2025

Charity Information 30 April 2025	
Registered charity name	Wishanger Wellness CIO
Charity Commission registration date	26 June 2024
Trustees and members of the Trustee Board 30 April 2025	David Wenman (Chair) appointed for 4 years from 26 June 2024
	Elizabeth (Liz) Wenman appointed for 2 years from 26 June 2024
	Kathryn (Kate) Freeman appointed for 3 years from 26 June 2024
Independent examiner	Knox Cropper LLP
Bankers	Lloyds Bank PLC
Registered Office and principal address	Well House, Wishanger Lane, Churt, Farnham, Surrey, GU10 2QJ
Registered charity number	1208834
Contact and further information	https://wishangerwellness.org/
	info@wishangerwellness.org

Trustees Annual Report

The trustees are pleased to present their annual trustees 'report together with the financial statements of the charity for the year ending 30 April 2025 made in accordance with its Constitution and applicable law.

Structure, Governance and Management

Wishanger Wellness is a Charitable Incorporated Organisation - Foundation Model - whereby the only voting members are the charity trustees. We have adopted the Charity Commission's Model Constitution as the governing document to ensure we comply with applicable law, including the Charities Act 2011 (the 2011 Act) and the General Regulations, and reflect recommended best practice.

Wishanger Wellness has a Trustee Board who are also the members of the charity and have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The number of trustees shall not be less than three and not more than seven in number. Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

The trustees give their time freely and without remuneration and are accountable for the conduct of the organisation. The trustees meet not less than once each quarter to deal with the administration of the charity and to review the strategic vision, financial accountability and risk management. During this first financial year the trustees met regularly and also undertook day to day operational management of the charity.

In its first year of operation the trustees conducted a review of the major risks to which the charity is exposed and considered the systems, policies and procedures that need to be put in place to mitigate the major risks to which the charity might be exposed to. The development of these systems, policies and procedures have been aligned to the business plan to ensure the consistent quality of the delivery of all operational aspects of the charity and to ensure they meet the needs of the charity.

Aims and Objectives[1]

Our charity's purposes as set out in the objects contained in the CIO Foundation Constitution are **to promote and protect the physical and mental health among people** residing in South East England through providing:

[1] Emphasis added for purposes of this annual report

a. Opportunities to access open spaces or facilities for programmes/activities that support good mental and physical health **including access to the natural environment, nature based activities, learning, physical and outdoor activities and recreation**;

b. Such other ways as the trustees may determine.

Activity, achievements and performance

During the first year of incorporation the charity was gifted the 60 acre site Tara's Farm, Frensham, Surrey which enabled it to have open space to meet its charitable objectives and began providing ecotherapy to the community.

In summary:

- **Aims**: Upon incorporation in June 2024 the trustees met to review aims, objectives and activities for the first year to be aligned to the stated purposes of the charity. In considering aims and objectives and in planning our future activities the trustees are aligned to the guidance contained in the Charity Commission's general guidance on public benefit.
- **Objectives**: the trustees set an objective to deliver ecotherapy in their first year of operation.
- **Gifts/fundraising**:
  - The charity was offered the gift of 60 acres of land in Surrey, a mix of pasture and woodland (Tara's Farm) on the condition that the land would be managed in a sustainable, environmentally friendly manner.
  - The trustees resolved to accept the gift of Tara's Farm and accepted the condition to manage the land in a sustainable, environmentally friendly manner. The trustees further resolved there should be an ethos that Tara's Farm be "open to all" but that the site itself should not be open access to the public at large.
  - The trustees accepted a donation of £10,000 towards infrastructure costs.

- **Activities**:
  - The charity resolved to support Change of Scene charity to extent reasonably practicable; such charity was due to become homeless in Summer 2026 unless an alternative site for provision of its services was found. Change of Scene charity specialises in providing outdoor learning opportunities for vulnerable young people (aged 7-25) from Surrey and Hampshire who struggle in a traditional school environment. A long-term lease was agreed in principle with Change of Scene to enable them to seek planning permission to establish their new animal-assisted learning base at Tara's Farm.

On an ongoing basis the trustees consider how planned activities will contribute to the aims and objectives they have set

- **Achievements**:

- Ownership of Tara's Farm was transferred to Wishanger Wellness on 26 March 2025.

- A long-term lease was agreed in principle with Change of Scene to enable Change of Scene to seek planning permission to establish their new animal-assisted learning base at Tara's Farm by summer 2026. A planning consultant was engaged and an application for pre-application advice submitted in respect of the Change of Scene relocation and the Wishanger Wellness requirements for the rest of the Tara's Farm site.

- In the period 26 March 2025 - 30 April 2025 the Burrow held five events attended by 84 people in total. Further details can be found on the Burrow's social media but amongst other things these events aimed to benefit attendees by:
  - reducing social isolation and strengthening community connection,
  - providing community-based mental health support and offering accessible, outdoor physical activity that supports mental health and emotional resilience, and
  - Increasing access to nature-based wellbeing activities

- In the first financial period the trustees contacted or had meetings with a number of potential partners for delivering and supporting the charity objectives including: Surrey Wildlife Trust, Surrey Hills Society, local and national social and therapeutic horticulture charities, local schools and GPs practices.

- The charity also engaged with other bodies relating to the day to day management of Tara's Farm such as insurers, and woodland maintenance requirements.

All our charitable activities focus on providing access to open space to improve physical and mental health.

Plans for the future

Our charity's purpose is to promote and protect physical and mental health by providing opportunities to access open spaces and harness the healing power of the natural environment (**ecotherapy**). We are therefore utilising our land asset, Tara's Farm, to enable those who would benefit most from being in the farm's unique location, while also ensuring the habitat and environment are protected for generations to come. The farm offers numerous community opportunities, as its land use is roughly equally divided between pasture and forestry.

In first instance, and for at least the next financial year, the charity will act as an 'umbrella 'organisation to host, at Tara's Farm, other groups whose ethos or purpose aligns with our charitable aims. The charity will ensure its offer is made available to specific groups that complement each other, with a strong link to the agricultural and forestry opportunities that Tara's Farm provides.

The future plan forms two intrinsically linked parts sustainable ecotherapy and habitat enhancement. Further details are set out on our website.

Public Benefit

The trustees have regard to the Charity Commission's guidance on reporting how the charity provides 'public benefit', and in particular to the requirements of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

This report is a summary of the main activities undertaken by the charity in carrying out its charitable purposes for the benefit of the public in South East England. The charity carries out a range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised above, provide benefit both to those who directly receive services, and the wider community. These activities are principally related to the provision of access to open spaces to harness the healing power of the natural environment (ecotherapy) to promote and protect physical and mental health.

Financial summary

The financial statements attached to this annual report have been prepared in accordance with the accounting policies set out in the attached and comply with the charity's constitution, applicable laws, accounting standards (United Kingdom Generally Accepted Accounting Practice) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

This report was approved by the Board of Trustees on 23 February 2026 and signed on their behalf.

Financial Review

Total income amounted to £410,000 of which £400,000 was recorded as a donation in kind of land.

Operating expenses amounted to £1,980. Legal fees re: registration with the Charity Commission and with HMRC were incurred by the Trustees.

After meeting the operating expenses, the activities of the period resulted in an operating surplus of £408,020.

The net assets shown in the balance sheet as at 30 April 2025 amounted to £408,020. Net assets comprised the investment land (at the period-end market value) of £ 400,000 and net current assets, mostly cash, of £8,020.

Contingent liabilities

As no binding obligation existed at 30 April 2025, the amounts are not recognised as a liability in these financial statements.

Related Party Transactions

During the period, the Charity received aggregate donations of land from the trustees of £400,000. The two plots of land were transferred on 24 March 2025 to the Charity from Durley

Management Inc, a registered company incorporated in the British Virgin Islands, a company controlled by the Trustee David Wenman. The Trustees also incurred on their own behalf legal fees relating to the registration with the Charity Commission.

The trustees have also donated services to the Charity such as IT, photocopying and stationery for which no charge has been made and no value is ascribed.

Fixed Assets

The Charity's assets are held in land and woodland on Reeds Road, Frensham, with a value of £400,000 as determined by Clarke Gammon RICS.

Reserves policy

The funds provided by the trustees are unrestricted funds from which grants can be awarded and donations made, for the public benefit as the trustees in their absolute discretion think fit.

In addition, the Charity has received a restricted donation from Roger Steare Consulting Limited for Infrastructure Purposes. This remained unspent at the period end.

The total funds of the charity as at 30 April 2025 stood at £408,020.

Having regard to the risks to which the Charity is exposed, the trustees have concluded that reserves of £2,500 should be held. It is their intention that the remainder of the charity's funds will be applied in making grants as suitable candidates for support are identified.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Annual Report of the Trustees and the financial statements in accordance with applicable law and regulations and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year. In preparing these financial statements, the Trustees are required to:

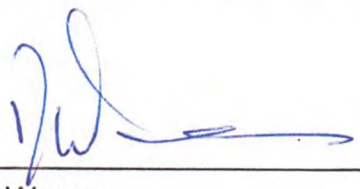
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable United Kingdom accounting standards have been followed, subject to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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Going Concern

The trustees believe that the charity has adequate reserves to continue its activities for the foreseeable future and that there is no material uncertainty in relation to its status as a going concern.

Signed on behalf of the Trustees:



_____Trustee

David Wenman

Date: 24th February 2026

WISHANGER WELLNESS

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF WISHANGER WELLNESS

I report to the trustees on my examination of the accounts of Wishanger Wellness ("the Charity") from 26 June 2024 to 30 April 2025, which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my work or for this report.

Responsibilities and basis of report

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 accounts do not accord with those records; or
3. the accounts 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.

Office Suite 1, Haslemere House
Lower Street, Haslemere
Surrey GU27 2PE

Greg Stevenson FCA
Knox Cropper LLP
Chartered Accountants

24th February 2026

WISHANGER WELLNESS

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FROM 26 JUNE 2024 TO 30 APRIL 2025

	Notes	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total £
Income from				
Donations and grants	2	400,000	10,000	410,000
Investments, income and interest receivable	3	-	-	-
Total income		400,000	10,000	410,000
Expenditure on				
Raising funds		-	-	-
Charitable activities	4	1,980	-	1,980
Total expenditure		1,980	-	1,980
Net income and net movement in funds		398,020	10,000	408,020
Reconciliation of funds				
Fund balances brought forward		-	-	-
Fund balances carried forward		£398,020	£10,000	£408,020

The notes on pages 12 to 16 form part of these financial statements.

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

WISHANGER WELLNESS

BALANCE SHEET
AS AT 30 APRIL 2025

	Notes	2025 £	2025 £
Fixed assets			
Land	7		400,000
Current assets			
Cash at bank and in hand		10,000	
		10,000	
Creditors: amounts falling due within one year	9	1,980	
Net Current Assets			8,020
Total assets less current liabilities			£408,020
Funds			
Unrestricted funds	10		398,020
Restricted funds	9		10,000
			£408,020

The financial statements were approved by the Trustees on 24th February 2026.

Trustee
David Wenman

Trustee
Elizabeth Wenman

The notes on pages 12 to 16 form part of these financial statements.

1. ACCOUNTING POLICIES

Charity Information
Wishanger Wellness is a Charitable Incorporated Organisation (CIO). Its principal place of business is Well House, Wishanger Lane, Churt, Surrey, GU10 2QJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011. The Charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity is not an operational Charity having staff and overheads but makes grants and donations from donations received and rental income.

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The Trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The Trustees of the Charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees are of the opinion that the Charity will have sufficient resources to meet its liabilities as they fall due.

1.3 Charitable funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the Charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. All income is stated gross of any expenditure.

1. **ACCOUNTING POLICIES (CONTINUED)**

1.4 **Income (continued)**
Donations are recognised when the Charity has confirmation of both the amount and the settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that the donation is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either the conditions are fully met, or the fulfilment of these conditions are wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

1.5 **Expenditure**
Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure comprises the following:

a) Expenditure on raising funds includes fees paid to investment managers in connection with advice on and management of the Charity's listed investments.

b) Expenditure on charitable activities comprises grants payable. Grants payable are included in the statement of financial activities when approved and when the intended recipient has either received the funds or been informed of the decision to make the donation and has satisfied all related conditions. Grants approved and communicated but not paid at the end of the financial year are accrued for. Grants where the beneficiary has not been informed or has to meet certain conditions before the grant is released are not accrued for but are noted as financial commitments in the notes to the accounts.

All expenditure is stated inclusive of irrecoverable VAT.

1.6 **Allocation of support and governance costs**
Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the Charity it is necessary to provide support in the form of administrative services.

Governance costs comprise the costs involving the public accountability of the Charity (including legal and accounting costs) and costs in respect of its compliance with regulation and good practice.

Support costs and governance costs are apportioned directly to the charitable activities.

1.7 **Fixed assets**
Land is included at market value which is appraised annually by the Trustees. Independent valuations will be obtained at least every five years, and therefore no depreciation is charged. Any changes in Market Value are reflected through the Statement of Financial Activities.

Annual impairment reviews are undertaken by the Trustees at each balance sheet date. This review involves assessing current land market conditions and their impact on the estimated market value of the Charity's land.

1. **ACCOUNTING POLICIES (CONTINUED)**

1.8 **Taxation**

Wishanger Wellness is a Charitable Incorporated Organisation and is not liable to income or capital gains taxes on its present activities.

1.9 **Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

1.10 **Cash at bank and in hand and short term deposits**

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits of more than three months but less than one year have been disclosed as short term deposits.

1.11 **Creditors**

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are usually recognised at their settlement amount.

1.12 **Critical Accounting Judgements and Key Sources of Estimation Uncertainty**

- Fair value Freehold Property

Land measured at each reporting date at fair value. The trustees assess the fair value based on recent market values and periodically obtain an appraisal from a professionally qualified valuer. In determining fair value on this basis, the valuation remains sensitive to fluctuations in the market.

2. **DONATIONS AND GRANTS**

	2025		
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Donated Land (see Note 5)	400,000	-	400,000
Other Donations	-	10,000	10,000
	£400,000	£10,000	£410,000

3. **INVESTMENTS**

	£	£	£
Income from Land	-	-	-
Bank interest	-	-	-
	£ -	£ -	£ -

4. **CHARITABLE ACTIVITIES**

	£	£	£
Grants (4.1)	-	-	-
Support costs (4.2)	1,980	-	1,980
	£1,980	£ -	£1,980

4. CHARITABLE ACTIVITIES (CONTINUED)

4.1 Grants payable

Grants during the year comprise:

As no binding obligation existed at 30 April 2025, the amounts are not recognised as a liability in these financial statements.

4.2 Support costs

The breakdown of support costs and how these are allocated between Governance and Charitable Activities is shown in the table below.

	Governance costs	Charitable activities	Total
	£	£	£
Cost type:			
Valuation Fees	1,020	-	1,020
Independent Examination Fees	960	-	960
	£1,980	£ -	£1,980

5. TRUSTEES AND RELATED PARTY TRANSACTIONS

During the period to 30 April 2025, the Trustees donated land valued at £400,000 to the Charity and there were no conditions attached to this donation. The two plots of land were transferred to the Charity on 24 March 2025 from Durley Management Inc, a registered company in the British Virgin Islands, a company controlled by the Trustee David Wenman. In accordance with the Charity's policy, Trustees withdraw from decisions when a conflict of interest arises. No Trustees received any remuneration or reimbursement of expenses in this period.

6. EMPLOYEES

There were no employees during the period.

7. FIXED ASSET LAND

The Charity was donated land at Reeds Road, Frensham, amounting to £400,000 which was valued by Clarke Gammon RICS on 13 February 2026. This land will be used in achieving the objects of the Charity.

8. CREDITORS: amounts falling due within one year

	2025
	£
Valuation Fees	1,020
Independent Examination Fees	960
	£1,980

9. RESTRICTED FUNDS

	£
Balance Brought Forward at 26 June 2024	-
Income	10,000
Expenditure	-
Balance Carried Forward at 30 April 2025	£10,000

The Restricted Fund represents donations for infrastructure received from Roger Steare Consulting Ltd.

10. NET ASSETS BETWEEN FUNDS

2025	Restricted £	Unrestricted £	Total £
Fixed Assets	-	400,000	400,000
Current Assets	10,000	-	10,000
Current Liabilities	-	(1,980)	(1,980)
	£10,000	£398,020	£408,020

11. TAXATION

Wishanger Wellness is a registered charitable incorporated organisation and is potentially exempt from taxation in respect of income and capital gains received within the categories covered by Part II of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to charitable purposes.