

Charity Registration Number : 1209744

WELLNESS WALKS

A CHARITABLE INCORPORATED ORGANISATION (CIO)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED

31 AUGUST 2025



Trustees' Annual Report for Wellness Walks

For the year ended 31st August 2025

Charity Information

Charity Name: Wellness Walks

Charity Registration Number: 1209744

Registered Address: Curlew Close, Orton, Cumbria, CA103RF

Trustees

- David Reid (Chair)
- Kelvyn James
- Mary Smith
- Darren Warneford

Independent Examiner

Sterling Gate Accountants, 3rd Floor, 86-90 Paul Street, London, EC2A 4NE

Bankers

Co-operative Bank

Chair of Trustees' Statement – Review of the Year

David Reid, Chair of Trustees

This has been a year of meaningful progress for Wellness Walks, marked by real impact, strengthened partnerships and a deepening understanding of the difference our work makes.

Our mission is to support people with low mental, physical or social health by helping them access the outdoors safely and without financial barriers. This year, 358 free Wellness Walks were delivered by 34 fully qualified volunteer leaders, engaging 567 individuals across thousands of participations. We also delivered sixteen qualification and skills courses and expanded our community partnerships, including First Aid for Mental Health training.

What stands out most are the personal transformations we continue to witness. We have helped people overcome long-held fears, seen participants grow in confidence, and even watched some go on to volunteer with us. Several individuals have told us that our events have been quite literally life-saving. These stories affirm what we have always believed: that time spent in nature, alongside supportive others, is vital to our health and wellbeing.

We also recognise the challenges of the year. Financial sustainability remains a priority, and the Board is focused on building greater organisational resilience so the charity is less dependent on any one individual. Recruiting and retaining volunteers—particularly from under-represented communities—requires ongoing commitment and remains a key governance focus.

Looking forward, we are optimistic. Our plans include expanding our volunteer network, increasing course delivery, and developing new programmes such as Wellness-on-Water, broadening access for people who may be less mobile or confident outdoors. We will also continue to strengthen our fundraising base to support long-term sustainability.

I would like to thank our volunteers, trustees, partners and supporters for their dedication, and express particular appreciation to our CEO, Kelvyn James, whose expertise and commitment underpin much of our success. Most importantly, we thank the individuals who join our walks and courses—your trust and openness continue to inspire us.

We enter the coming year with clarity, purpose and hope. Wellness Walks will remain committed to making the outdoors accessible to all who need its benefits.

Objectives and Activities

The objects of the CIO are:

To relieve the needs of persons with mental or physical health issues living in the United Kingdom and support them in particular by:

1. providing and facilitating outdoor mental health therapy.
2. providing and facilitating access to outdoor exercise and purposeful endeavour in the natural environment;

3. providing and facilitating training for individuals and organisations to be able to provide engagement projects in the natural environment.'

Activities Undertaken:

During the financial year, the charity carried out the following key activities to further its charitable objectives:

- Delivered 358 totally free Wellness Walks led by 34 different fully qualified leaders.
- Engaged with 567 unique individuals across 2400 participations.
- Delivered 16 qualification or personal skills courses.
- Partnered with community organisations to deliver First Aid for Mental Health training

Public Benefit Statement

The trustees confirm that they have complied with their duty to consider the Charity Commission's guidance on public benefit. Wellness Walks directly benefits anyone with low mental, physical or social health to be able to engage with nature and other people in a safe and supportive way both through our own direct delivery of Wellness Walks programmes and also our training, empowerment and support of other organisations.

Financial Review

Income and Expenditure:

The charity received a total income of £76,405.85, primarily from grants, donations, and course places. Expenditure totalled £54,245.07, with the main costs being:

- Direct Wellness Walk Delivery around (£9.4k)
- Wellness Walks Volunteer Training Programmes around (£21.1k)
- Administrative and operational costs around (£15.3k)

Reserves Policy:

At the end of the year, the charity held reserves of £36,000. The trustees aim to maintain reserves sufficient to cover three months' operating costs to ensure financial stability and the ability to continue services in unforeseen circumstances. ***Some of this figure is restricted funds allocated to specific programmes.***

Fundraising Activities:

The charity raised funds through a combination of:

- Individual donations (£5.2k)
- Training courses and product sales (£15.8k)
- Grant funding (£53.3k)

Wellness Walks adheres to ethical fundraising standards and maintains transparency in all financial dealings.

The Trustees would like to thank all of our funding partners who have supported Wellness Walks through this year, these include but are not limited to; Active Cumbria, Byw'n lach,

Enchanted Forest, The Foyle Foundation, Grays Recreational Trust, Radio Active Waste Management (via their GDF funds), The Schrier Foundation, The Sir John Fisher Foundation and the Yorkshire Dales Millenium Trust.

Structure, Governance, and Management

Governing Document:

Wellness Walks is a Charitable Incorporated Organisation governed by a constitution registered with the Charity Commission for England and Wales in August 2024 and the Office of the Scottish Charity Regulator in February 2025.

The charity previously operated as a Community Interest Company (CIC) and was converted into a Charitable Incorporated Organisation (CIO) on 26/08/2024. A balance of £12,726 was transferred into the CIO, comprising £6,876 of unrestricted funds and £5,850 of restricted funds.

Trustee Recruitment and Training:

Trustees are recruited based on their expertise and commitment to the charity's mission. A structured induction program ensures they understand their legal and operational responsibilities.

Risk Management:

The trustees conduct regular meetings which include risk assessments and have implemented measures to mitigate financial, operational, and safeguarding risks. The charity maintains appropriate insurance coverage for liabilities.

Plans for the Future

In the coming year, Wellness Walks aims to:

- Expand its volunteer network strategically.
- significantly increase its course delivery.
- Strengthen fundraising efforts to secure sustainable funding sources.
- Develop additional programmes such as Wellness-on-Water to support more people to be able to engage with the outdoors safely.

Trustees' Responsibilities Statement

The trustees are responsible for ensuring proper accounting records, safeguarding assets, and preparing financial statements that provide a true and fair view of the charity's financial status.

This report was approved by the trustees on their behalf by:

David Reid
Chair of Trustees

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January 20, 2026

Independent Examiner's Report for the year ending 31/08/2025

Independent Examiner's Report to the Trustees of Wellness Walks

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31/08/2025 which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

As the charity's trustees, 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 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 which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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

Mr M.H Tuffaha AFA
Associate Member – Institute of Financial Accountants
Sterling Gate Accountants
3rd Floor, 86-90 Paul Street, London, England, EC2A 4NE

Signed by:



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January 20, 2026

WELLNESS WALKS**STATEMENT OF FINANCIAL ACTIVITIES**

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2025 £
Income and endowments from:				
Donations and legacies	2	5,235.60	54,887.13	60,122.73
Charitable activities	3	16,283.12	-	16,283.12
Total		21,518.72	54,887.13	76,405.85
Expenditure on:				
Charitable activities	4	4,805.08	49,439.99	54,245.07
Total		4,805.08	49,439.99	54,245.07
Net income		16,713.64	5,447.14	22,160.78
Net movement in funds		16,713.64	5,447.14	22,160.78
Reconciliation of funds:				
Total funds brought forward		6,876.00	5,850.00	12,726.00
Total funds carried forward		23,589.64	11,297.14	34,886.78

WELLNESS WALKS**BALANCE SHEET**

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Total Funds 2025 £
Current assets		
Debtors		266.46
Cash at bank and in hand	7	38,327.62
Total current assets		38,594.08
Creditors: amounts falling due within one year	8	3,707.30
Net current assets/(liabilities)		34,886.78
Total net assets		34,886.78
Funds of the Charity		
Unrestricted funds	9	23,589.64
Restricted income funds	9	11,297.14
Endowment funds	9	-
Total funds		34,886.78

The financial statements were approved by the trustees and signed on its behalf by:

David Reid
Chair

DocuSigned by:
David Reid
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January 20, 2026

WELLNESS WALKS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2. Income from Donations and Legacies

Analysis	Unrestricted funds £	Restricted income funds £	Total funds 2025 £
Donations and gifts	4,654.14	54,887.13	59,541.27
Gift Aid	581.46	-	581.46
Total	5,235.60	54,887.13	60,122.73

3. Income from Charitable Activities

Analysis	Unrestricted funds £	Total funds 2025 £
Charitable Activities	16,283.12	16,283.12
Total	16,283.12	16,283.12

4. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Restricted income funds	Total funds 2025
	£	£	£
Project Delivery Expenses	8,438.09	30,424.21	38,862.30
DBS Check Fees	330.00	-	330.00
Equipment Hire	186.00	-	186.00
Equipment Purchase	69.12	576.33	645.45
Insurance	1,516.98	-	1,516.98
IT & Consumables	458.25	-	458.25
Transaction Fees	535.28	-	535.28
Advertising & Marketing	696.34	-	696.34
Postage	326.40	-	326.40
Salaries and Wages	-	7,101.46	7,101.46
Staff Training	32.00	-	32.00
Subscriptions	909.75	-	909.75
Uniforms	812.86	-	812.86
Website Development	1,132.00	-	1,132.00
Cost Reallocation	(11,337.99)	11,337.99	-
Total	4,105.08	49,439.99	53,545.07
Support Costs	700.00	-	700.00
	4,805.08	49,439.99	54,245.07

5. Support Costs

Analysis	Total funds 2025
	£
Support Costs	
Governance Costs	
Independent examiners fees	700.00
	700.00

6. Debtors: Amounts falling due within one year

	Total funds 2025
	£
Trade debtors	266.46
Total	266.46

7. Cash at bank and in hand

	Total funds 2025
	£
Cash at bank and in hand	38,327.62
Total	38,327.62

8. Creditors: Amounts falling due within one year

	Total funds 2025
	£
Accruals and deferred income	700.00
PAYE & NIC Payable	127.45
Accounts Payable	2,879.85
Total	3,707.30

9. Charity funds

9.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds						
	6,876.00	21,518.72	4,805.08	-	-	23,589.64
Restricted income funds						
	5,850.00	54,887.13	49,439.99	-	-	11,297.14
Total	12,726.00	76,405.85	54,245.07	-	-	34,886.78

Trustees' remuneration and expenses

Kelvyn James is the founder, Chief Executive Officer and a trustee of the charity. During the year, he received a salary of £4,200 (£600 per month from February 2025 for a period of seven months). This represents a nominal day rate of approximately 2 days per month and for work performed as a CEO and not as a trustee.

In addition, payments totalling £30,033.89 were made to Kelvyn James trading as Mountain Services for the provision of walk leadership and training delivery services. These services were essential to the charity's charitable activities. This arrangement was known to and approved by the Board of Trustees and is permitted under the charity's governing document. The remuneration structure reflects the variable nature of grant funding, with a modest core salary supplemented by per-activity payments to provide operational flexibility.

No other trustees received remuneration or reimbursement of expenses during the year.

Related party transactions

In addition to the payments disclosed above, a related party transaction took place during the year involving Catriona James, the wife of Kelvyn James. Catriona James was paid a total of £2,791.65 for providing bookkeeping and financial reporting services (£208.33 per month until February 2025, increasing to £250 per month thereafter).

Both Kelvyn James and Catriona James also contributed additional time to the charity on a voluntary basis without remuneration. The Board of Trustees acknowledges that reliance on voluntary input from related parties is not an ideal long-term arrangement but considers it to be the most cost-effective solution while the charity's income remains variable.