

GOD-UNLIMITED OUTDOOR THERAPY

England & Wales · Charity number 1159337

Details

Other names	GUL
Status	Registered
Legal form	CIO
Registered	2014-11-25
Register	View on the Charity Commission register

Contact

Address	The Bustard Inn Shrewton Salisbury SP3 4DU
Phone	01980621712
Email	office@guloutdoorththerapy.org.uk
Website	www.guloutdoorththerapy.org.uk

Activities

Objects: (1) To provide or assist in the provision of facilities and therapeutic interventions through a network of healthy community and therapy centres for individuals who have need of such provision by reason of their age, ill-health or disability, financial hardship or social circumstances with the object of improving their conditions of life. (2) To advance the Christian faith for the public benefit through the provision of services.

Activities: Provision of outdoor activities with therapeutic input to assist those struggling with physical and / or mental health issues.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£440,626	£434,578	-	-
2024-10-31	£429,552	£400,847	-	-
2023-10-31	£388,496	£348,103	-	-
2022-10-31	£267,254	£263,032	-	-
2021-10-31	£250,374	£242,369	-	-
2020-10-31	£204,976	£195,692	-	-

Trustees

Name	Role	Appointed
Eleanor Claire Walters		2015-06-01
Lt Col Retd David Whimpenny		2020-12-16
Maggie Collier		2023-06-24
Tony Armstrong		2023-03-20

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 October 2025
for
God-Unlimited Outdoor Therapy

Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

God-Unlimited Outdoor Therapy

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for the Year Ended 31 October 2025

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God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2025

The charity is a charitable incorporated organisation (CIO) controlled by its Association constitution.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159337

Principal address

The Bustard Inn
Shrewton
Salisbury
SP3 4DU

Trustees

E Walters Chair
D Whimpenny
A Baud
Mrs M Collier
A Rollings
T Armstrong

Independent Examiner

Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Bank

Lloyds Bank
Salisbury



Chairmans report

As of 1 November 2025, Gul will begin celebrating its twentieth year. Reaching this milestone has made the financial year from 1 November 2023 to 31 October 2024 particularly significant: a period marked by reflection on how far we have come, preparation for our anniversary year, and the continued need to navigate the complex and demanding environment in which charities now operate.

Despite these challenges, Gul has continued to grow its reach and impact. In the 2024/2025 financial year, Gul supported **597 beneficiaries**, representing a **56% increase** on the prior year, and delivered services across an expanded geographic footprint. Over the same period, turnover increased from **£429,552 to £440,626**. The modest increase in income relative to the significant growth in beneficiary numbers reflects the sustained efforts of the senior management team to operate efficiently and to mitigate rising costs wherever possible.

Meanwhile, demand for our services continues to rise; while Gul has not yet turned away individuals seeking support, we now operate a waiting list, clearly demonstrating the ongoing and unmet need for our work, subject to the resources available to us.

During the year, I was pleased to see tangible progress across our sites. In June 2025, I visited the new Orkney site for its first open day. It was inspiring to see the site, meet the team and horses, and experience the warm reception from the local community. The strong attendance, early fundraising success, and encouraging support from Orkney Council suggest that this site will quickly become well established within the region.

I also greatly enjoyed my visit to Salisbury, where I officially opened the new office at Riverside HQ. This facility will be vital both as a working base for staff and as a teaching and learning space. The Riverside open day drew exceptional local interest, with 470 visitors attending, and the horses once again proving a highlight. It was also a pleasure to present our new Volunteer of the Year Award for the first time, generously donated by trustee Andrew Baud.

Gul supports a broad and diverse group of beneficiaries. Our work spans alternative education for children who are unable to access mainstream schooling on a full-time basis, support for adults returning to or sustaining employment, and therapeutic provision focused on wellbeing for individuals and their carers, including where traditional education or employment pathways are not the immediate aim. Central to all of this is a commitment to inclusion, particularly for those with hidden disabilities or mental health conditions. Encouragingly, national media coverage during the year has increasingly recognised the potential benefits of equine assisted therapy for neurodivergent individuals. We hope this momentum continues, and that, in time, equine assisted therapy will receive explicit government support in England, as it already has in Northern Ireland.

As an organisation delivering equine assisted therapy, the wellbeing of our horses is fundamental. We are therefore pleased to report that Gul again achieved a **5-star rating** under Wiltshire Council's Animal Welfare Licensing regime. Our ongoing membership of professional bodies continues to reflect our commitment to high standards and best



practice in outdoor and activity-led therapy. We are also delighted that our CEO, **Dr Celia Grummitt**, has been appointed Chair of the Equine Assisted Services Partnership (EASP), a role that reflects the high regard in which she is held across the sector. In addition, Gul has been selected as a delivery partner for the OCN London Level 3 and Level 4 qualifications, supporting 44 students and contributing to the long-term development and professionalism of the equine assisted services sector. Forthcoming changes outlined in the Alternative Provision white paper point towards increased regulation; Gul's governance, safeguarding, and operating practices already align closely with these emerging expectations.

Like many charities, Gul is operating in a challenging financial climate. Rising costs, including increases to the minimum wage, employer national insurance, pension contributions, fuel prices, and the costs associated with caring for our horses, are placing sustained pressure on our resources. The consequence of the rising costs is that Gul must secure additional funding in the coming year in order to maintain the same level of activity and support delivered in 2024/2025. Donations are therefore increasingly critical to sustaining our work at its current scale.

In response to the global economic environment, the Board made the decision to close Gul's five-year plan earlier than anticipated. Meaningful progress had been achieved against its core aims, including improving accessibility to our therapeutic model, strengthening delivery of our core provision, and maintaining leadership in activity-led outdoor therapy. However, those aims were developed in a markedly different context. Looking ahead, the Board believes a prudent and pragmatic approach is essential. While advocacy for equine assisted therapy as a recognised and mainstream form of support for neurodivergence, PTSD and mental health conditions will remain central, our immediate priority is resilience: ensuring that Gul can continue to meet the needs of those who depend on us, now and into the future. We believe deeply in the value of what Gul does; we see its impact every day, and we are committed to ensuring that it survives and thrives for the decades ahead.

I would like to thank my fellow trustees and the President for their insight, challenge, and unwavering support this year. Their collective contribution has strengthened the organisation and provided a solid foundation as we enter our third decade. It is particularly encouraging that the Board has already commissioned work on a new ten-year plan to guide Gul's future development.

On behalf of the Board, I extend my sincere thanks to our staff, volunteers, donors, and supporters. Your dedication, compassion and perseverance continue to change lives. As we look ahead, we remain grateful for your ongoing support in helping Gul provide timely, accessible and life-enhancing mental wellbeing services to those who need them most.

Signed :

A handwritten signature in black ink, appearing to read 'E. Walters'.

Date: 28 May 2026

Name: Eleanor Walters

Role: Chair of Trustees

Objectives and Activities

The objects of the CIO are as follows:

- (1) To provide or assist in the provision of facilities and therapeutic interventions through a network of healthy community and therapy centres for individuals who have need of such provision by reason of their age, ill-health or disability, financial hardship or social circumstances with the object of improving their conditions of life.
- (2) To advance the Christian faith for the public benefit.

Provision, Outputs and Outcomes

Gul refers to people who use its service as beneficiaries, there are those who benefit directly from Gul of whom 210 attended Riverside in 2024-25, 42 for alternative provision and 168 for other activities such as riding and adult provision. 387 beneficiaries attended Gul across its other locations nationally and this figure is expected to rise as more centres come online. There is also an indirect benefit to beneficiary's families, wider society and the community as a whole which can be manifest as respite for carers, support for families of those with complex needs, access to specialist provision for overstretched schools and social care services and a wider community access to outside spaces. While Gul does not track these numbers it estimates that another 2000 individuals received indirect benefit from the charity this year.

As can be seen in the charts below, Gul's service has a female bias and the distribution of ages is weighted heavily towards young people who make up the majority of the charity's beneficiaries, perhaps of more interest for those seeking to know a typical beneficiary is that the majority of our beneficiaries are attending Gul because of complex mental health needs, with ADHD, Autism, Anxiety, low confidence and a feeling of isolation being common themes. If one of Guls support staff were asked they would tell you that while Gul will help anyone in need a typical beneficiary is a 14 year old girl who is not attending school, crippled with anxiety, almost totally isolated from her peers, suffers low self-esteem, currently seeking help from professionals and is facing a 2-4 year wait for NHS services.

During the year Gul provided 19457 hours of provision at its centres. This includes

- Therapy work which Gul defines as work undertaken with qualified staff or volunteers upon which notes are taken and recorded formally.
- Activities for the general public including riding lessons and holiday camps for the at its Riverside, Bustard and Littlemoor sites,
- Accommodation and community groups at its Bustard and Penlan sites
- Horticulture at its Riverside and Penlan sites.

Gul's service serves its local communities and beyond. It is open for all ages, genders, and backgrounds and a split of its demographic data can be seen below.

Gul recognises that each beneficiary has individual needs, strengths and aspirations. As such, every beneficiary is supported through a bespoke programme of activities and qualifications, developed collaboratively between the beneficiary, a member of the Gul team, and relevant professionals involved in their care and support.

Programmes are tailored from Gul's wider range of therapeutic and developmental activities, which may include Ground Based Equine Activities, horse riding, gardening, peer engagement opportunities, talking therapies, and accredited learning. Accreditation pathways are available through organisations including the Association of British Riding Schools and the AQA.

All programmes are individually designed following assessment and are subject to ongoing review by lead therapists and clinicians to ensure they remain appropriate and effective. Throughout a beneficiary's engagement with Gul, participation and progress are monitored, recorded and regularly reported on to support both individual development and organisational oversight.

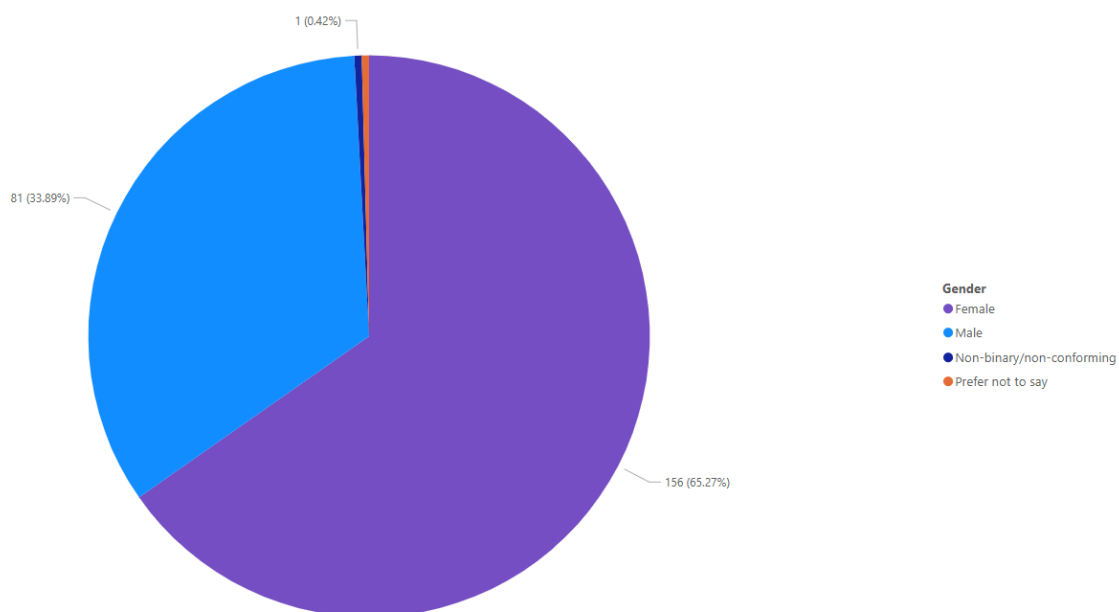


Figure 1 Gender Split of Gul Users

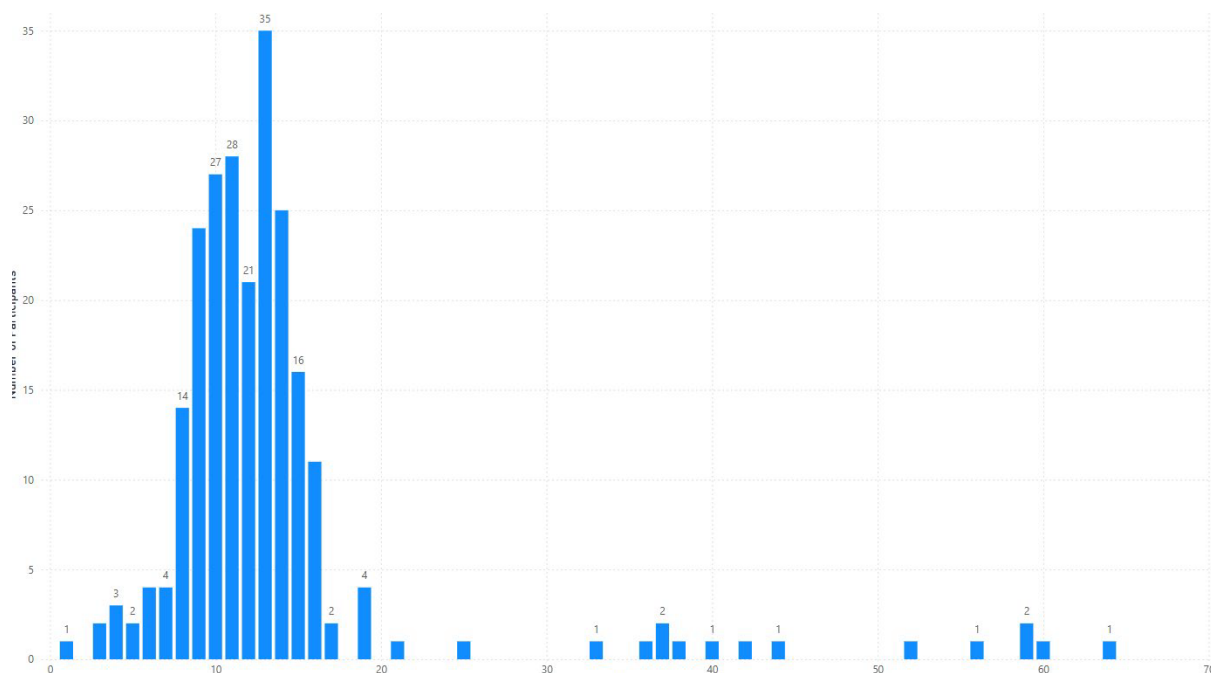


Figure 2 Age Distribution of Gul beneficiaries

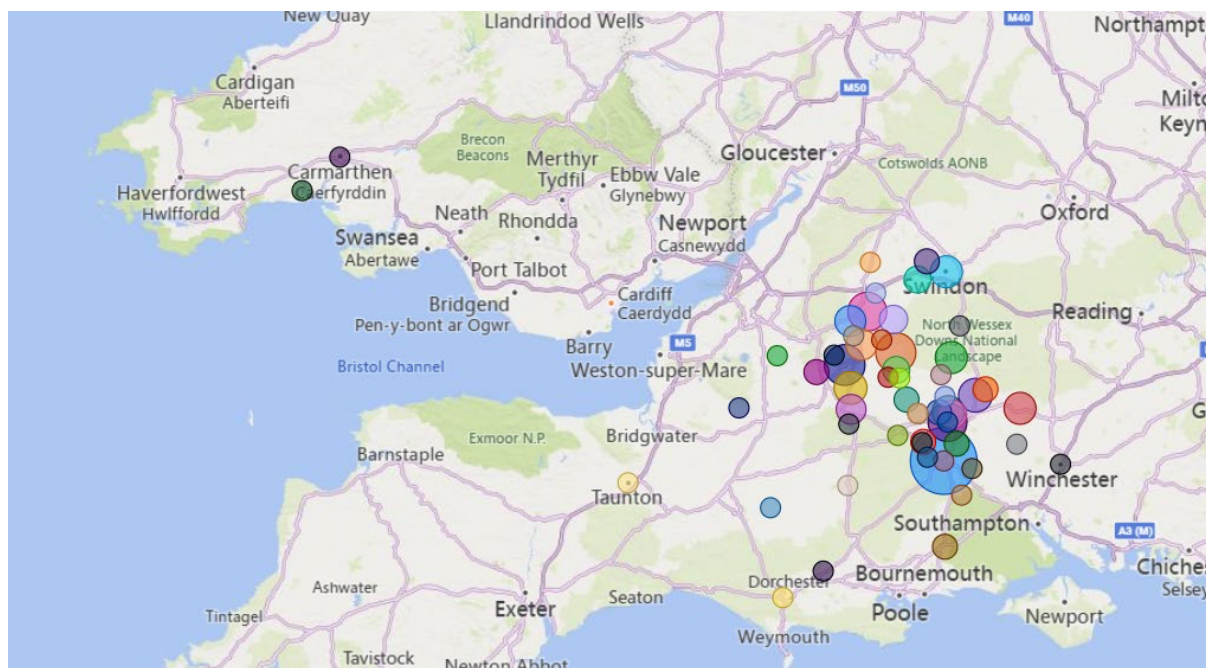


Figure 3: Beneficiary distribution in the South West and Wales

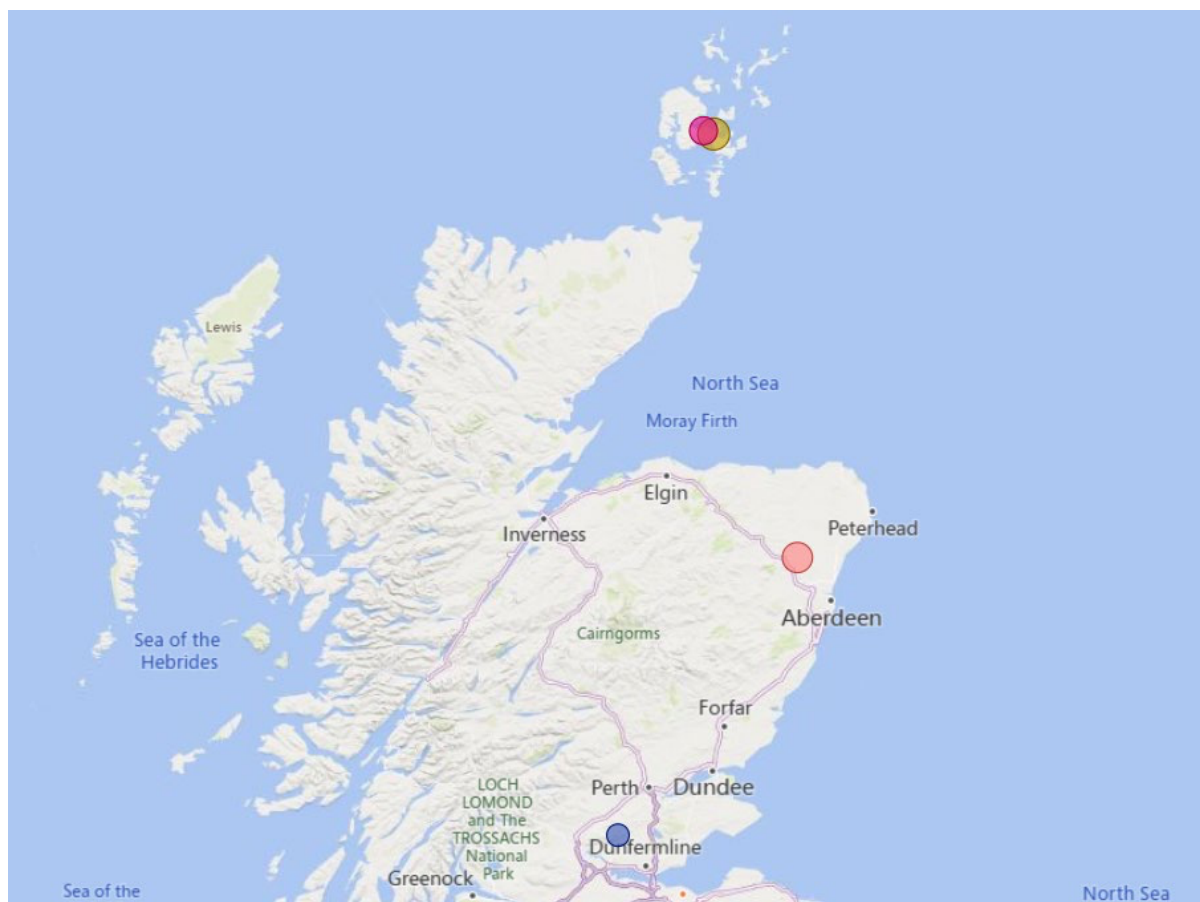


Figure 4 Beneficiary distribution in Scotland

Equine Assisted Therapy and Horse Riding

Within the Equine Assisted Services (EAS) sector Gul has used its experience as a provider of some 18 years to become a key advocate for the use of EAS to support mental and physical health across the UK. In 2025 Gul was again the UK's leading provider of EAS Level 3 practitioner qualifications, a qualification written by The Horse Course, and refined by a cohort of leading providers, including Gul. The charity also led demonstrations and workshops for the Association of British Riding Schools, is a senior member of the organisation Equine Assisted Services Partnership which holds the kitemark for the industry and is a federation member of Horses in Education and Therapy International, which seeks to advance the field of EAS through research and joint practice.

2024/25 continues to see high demand for Gul's provision. In line with national trends beneficiaries present with significantly greater needs, spend longer at the charity and frequently demand more from provision than Gul has capacity to offer. However, the benefits of Gul's EAS service remain highly engaging and feedback from participants and commissioners is very positive.



Outdoor

The outdoors and time spent within it is at the core of everything Gul does, simply put, being outdoors is beneficial and when teamed up with professionals working to overcome specific obstacles its ability to transform the lives of beneficiaries is unparalleled. One of Gul's Welsh sites is specifically focussed on non-equine outdoor provision, but all sites have elements of this work. Gul's outdoor activities include agriculture and horticulture, adventure, outdoor pursuits, wilderness-based activities as well as nature and ecology. In addition to its core work Gul has supported local schools and charities offering outdoor spaces for the young people. In Wiltshire an overnight camping facility was attended by over 30-year 5/6 students and separate lottery funded spaces were available for young carers. Gul hosts open days at its sites, an annual forum and a number of smaller fundraising events contributing to the raising of just over £34,466.98 for the charity.

The Bustard

In 2022 The Bustard team decided to diversify and use its spare capacity to support the local tourist industry. It used spare rooms in the Supported Accommodation to open BnB facilities that have been at near capacity since opening adding much needed revenue. However, in 2023 rising need for accommodation for low-income single people and veterans has once again seen Gul's accommodation used for supported living. The site supports 5 such individuals who are going through transitional periods in their lives.

The Bustard also runs regular fitness classes; a successful community café now branded the Bustard Tea Rooms and uses its function suite to support local homeschooling groups which have burgeoned in popularity and other educational services. The tea rooms have grown to become a major asset for the charity providing alternative food options for the very popular King Alfred's way cycle route and for tourist accessing Stonehenge. In 2024/5 The Tea Rooms was open Weekends and Bank holidays and employs 3 local people.

Wales

Since 2019 Gul has operated two sites in Wales, Penlan and Littlemoor, both of which are just outside Carmarthen in South Wales. Penlan is part of a larger farm and camping operation and offers access to therapeutic time in horticulture, woodland space and outdoor education and craft activities, whereas Littlemoor offers equine assisted therapy. Both sites have grown in the last 12 months and are now becoming embedded in the local support system, working with 4 local schools and the local council. Gul intends to make use of the on-site facilities (outdoor arena, riding school licence, stabling and paddocks) as well as the considerable expertise of the sites owners in running forest school-like sessions, holistic therapy and heritage craft workshops to improve the well-being of disadvantaged individuals in the area. Gul in Wiltshire continues to support Gul Wales in its administration, fundraising and service delivery and expects Littlemoor, the EAS site, is at full capacity and has begun to employ local people to continue to meet the rising need in the area.



Scotland

In 2024 Gul was invited to the Orkney Islands to see if it could leverage its expertise to provide support to its neurodiverse population. Since that time Gul Orkney has established a significant foothold at Peedie Ponies, in Burray and offers a regular weekly service to a dozen local people Gul's Scottish services are registered with the OSCR and have secured a small number of statutory grants to expand its offer.

Assets

The charity's Riverside site continues to be the single largest source of provision for Gul and approximately 60% of those who attend are involved with this work stream to a greater or lesser extent. During 2025-26 Gul secured a grant to increase its stabling at the Wiltshire Riverside site and works are now complete. This resource has added an educational space. The Bustard remained structurally the same but saw work undertaken to decorate internally and essential maintenance on its sewage system. There were also significant improvements to its garden and residential rooms.

Fundraising

Gul seeks a responsible and sustainable grant funding and donation position, that avoids the charity becoming overly reliant on funders and enables its programmes to run long past the ending of a grant. To this end Gul typically seeks grants amounting to 20-30% of its income for core and project costs with occasional grant applications for large capital projects that expand the charity's ability to deliver on its objects.

Reserves policy

Gul recognises the need for planning for contingencies. On the rare occasions that Gul had income noticeably greater than expenditure funds are placed into the ring-fenced reserves funds. Gul seeks to have three months operating costs set aside. In addition to this, the charity would aim to have a small contingency fund available to absorb unexpected shocks such as periods of long-term illness/ absence among staff.

Such funds are held within the main account but tracked within the monthly accounts as separate budgets. The amount of reserves held by the charity and their usage is agreed at Trustee level.

Risk management

Gul's Trustees meet quarterly to review the charities operations, funding, policies, procedures, risk assessments, safeguarding and management plans as part of its overall governance and risk mitigation strategy. The senior leadership team meet weekly to discuss operational management and immediate concerns are dealt with on a day-to-day basis by team leaders and qualified staff.

Finances are managed using cloud-based software updated weekly, and management reports are produced alongside annual budgets and cash flow forecasts.

Safeguarding and Health and safety are also discussed at separate weekly meetings at an operational level and six weekly at a Trustee level relating to specific concerns or policy review.

External risk is managed using strategic planning and risk assessments undertaken by the senior management team and reviewed by the trustees.

Structure Governance and management

Gul received a 5-star rating from Wiltshire Council for its Animal Welfare Licence. Efforts expended in training and continued professional development resulted in Gul being added to Human Equine Interaction Register, becoming a member of EASP, AQA and CPD certification schemes and the core team undertook several internal reviews of its strategy, stakeholder engagement and mentoring which are predicted to bear fruit in the coming financial year.

The charity is governed by its constitution. It was incorporated on November 1st 2014, prior to this the charity was known as God Unlimited and was a registered charity founded in 2006.

All trustees give their time voluntarily and receive no benefits from the charity; they can, however, recover expenses incurred directly as a result of their role.

The board currently consists of the Chair (appointed from the existing trustees) and four further trustees. The board has to have a minimum of 3 serving trustees with no maximum limit.

Trustee Induction and Training

Trustees are recruited to ensure a diversity of relevant skills and the expertise needed for effective governance of the charity. They are invited to complete a skills audit before undergoing the same safer recruitment process as all staff members and volunteers. Candidate trustees attend a trustee's meeting as an observer to see what the role involves before commitment from either side. Separately, candidate trustees are discussed in a meeting between the Chair & CEO.

All trustees are made aware of their responsibilities which include;

- Trustee role and responsibilities
- Key documents setting out the framework for the charity including the Memorandum and Articles, all current policies, Business Plan.
- Financial and funding information including the latest published accounts
- A copy of the Charity Commission: Essential Trustee guide

Trustees are also invited to a tour of the buildings and locations to see Gul in action and to meet the staff and volunteer team.



All Trustees are required to complete statutory and Mandatory training annually as per Gul's training policies, this is done via online e-learning and face to face training.

Statement of Trustee Responsibility

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

The law applicable to charities in England & 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 period.

In preparing these financial statements, the Trustees are required to:

1. Select suitable accounting policies and then apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgments and accounting estimates that are reasonable and prudent;
4. 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 are sufficient to show and explain the charity's transactions and 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 articles of association. 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.

This report was approved by the Board of Trustees on ...28 May 2026.....

It was signed on its behalf by

A handwritten signature in black ink, appearing to read 'E Walters'.

Date: 28 May 2026

Name: Eleanor Walters

Role: Chair of Trustees

**Independent Examiner's Report to the Trustees of
God-Unlimited Outdoor Therapy**

Independent examiner's report to the trustees of God-Unlimited Outdoor Therapy

I report to the charity trustees on my examination of the accounts of God-Unlimited Outdoor Therapy (the Trust) for the year ended 31 October 2025.

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 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Trust 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.

James Gare FCA DChA

Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Date:

God-Unlimited Outdoor Therapy

Statement of Financial Activities
for the Year Ended 31 October 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	15,165	22,968	38,133	35,592
Charitable activities					
Activities in furtherance of objectives	4	289,189	-	289,189	287,126
Supported accommodation		34,789	-	34,789	43,408
Investment income	3	255	-	255	31
Other income	5	<u>78,260</u>	<u>-</u>	<u>78,260</u>	<u>63,395</u>
Total		<u>417,658</u>	<u>22,968</u>	<u>440,626</u>	<u>429,552</u>
EXPENDITURE ON					
Raising funds		796	-	796	-
Charitable activities					
Activities in furtherance of objectives	6	<u>403,391</u>	<u>30,391</u>	<u>433,782</u>	<u>400,847</u>
Total		<u>404,187</u>	<u>30,391</u>	<u>434,578</u>	<u>400,847</u>
NET INCOME/(EXPENDITURE)		13,471	(7,423)	6,048	28,705
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>79,731</u>	<u>9,962</u>	<u>89,693</u>	<u>60,988</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>93,202</u></u>	<u><u>2,539</u></u>	<u><u>95,741</u></u>	<u><u>89,693</u></u>

The notes form part of these financial statements

God-Unlimited Outdoor Therapy

Balance Sheet
31 October 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	13	507,971	505,247
CURRENT ASSETS			
Debtors	14	8,595	14,764
Cash at bank and in hand		<u>22,504</u>	<u>33,813</u>
		31,099	48,577
CREDITORS			
Amounts falling due within one year	15	(27,850)	(20,662)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>3,249</u>	<u>27,915</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		511,220	533,162
CREDITORS			
Amounts falling due after more than one year	16	(415,479)	(443,469)
		<u> </u>	<u> </u>
NET ASSETS		<u><u>95,741</u></u>	<u><u>89,693</u></u>
FUNDS	19		
Unrestricted funds		93,202	79,731
Restricted funds		<u>2,539</u>	<u>9,962</u>
TOTAL FUNDS		<u><u>95,741</u></u>	<u><u>89,693</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
E Walters - Trustee

The notes form part of these financial statements

God-Unlimited Outdoor Therapy

Notes to the Financial Statements **for the Year Ended 31 October 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

God-Unlimited Outdoor Therapy is a charitable incorporated organisation (CIO) registered in England and Wales.

The address of the principal office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are stated in the trustees report.

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 the 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) 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 on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on straight line basis
Improvements to property	- 2% on straight line basis
Equine, fixtures & fittings	- 25% on reducing balance

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued **for the Year Ended 31 October 2025**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

No depreciation is provided on freehold land.

Fixed assets are included at cost less accumulated depreciation. Expenditure is only capitalised on individual assets with a cost of at least £1,000.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. Trade debtors, trade creditors and accruals are held at amortised cost as detailed in notes 13 and 14. Cash is measured at face value. Fixed asset investments are measured at fair value as detailed in note 12. Prepayments are not financial instruments.

Other Loans

Loans from individuals repayable in more than one year, with no fixed repayment date, are initially recognised and measured at the amount received, with the carrying amount adjusted in subsequent year to reflect repayments and any accrued interest and adjusted if necessary for any impairment.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	10,965	6,971
Gift aid	-	1,271
Grants	<u>27,168</u>	<u>27,350</u>
	<u>38,133</u>	<u>35,592</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>255</u>	<u>31</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Activities in furtherance of objectives	Activities in furtherance of objectives	289,189	287,126
Supported accommodation	Supported accommodation	<u>34,789</u>	<u>43,408</u>
		<u>323,978</u>	<u>330,534</u>

5. OTHER INCOME

	2025	2024
	£	£
Rent receivable	7,500	7,500
Other income	50,396	42,744
Café income	<u>20,364</u>	<u>13,151</u>
	<u>78,260</u>	<u>63,395</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Activities in furtherance of objectives	<u>394,625</u>	<u>39,157</u>	<u>433,782</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	235,165	217,645
Rates and water	4,684	4,489
Insurance	14,607	14,152
Light and heat	1,658	3,142
Outdoor activities	103,774	93,376
Repairs & maintenance	5,089	10,439
Communication and information technology	3,391	3,265
Advertising and marketing	1,292	1,714
Staff training	1,061	2,827
Professional fees	1,829	2,518
General expenses	<u>22,075</u>	<u>8,053</u>
	<u>394,625</u>	<u>361,620</u>

8. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs	£
	£	£	£	£
Activities in furtherance of objectives	<u>11,548</u>	<u>25,427</u>	<u>2,182</u>	<u>39,157</u>

Support costs, included in the above, are as follows:

	2025	2024
	Activities	Total
	in	activities
	furtherance	£
	of	£
	objectives	£
	£	£
Professional fees	136	900
Subscriptions	1,287	1,612
Depreciation	10,125	6,670
Bank charges	364	267
Interest payable and similar charges	25,063	26,526
Independent examiner fees	<u>2,182</u>	<u>3,252</u>
	<u>39,157</u>	<u>39,227</u>

9. OTHER

	2025	2024
	£	£
Support costs	<u>39,157</u>	<u>39,227</u>

Independent examiner's remuneration

The independent examiner's remuneration for the year was £2,182 (2024: £3,252). The remuneration is for accounts preparation and independent examination..

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2025 nor for the year ended 31 October 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2025 nor for the year ended 31 October 2024.

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	224,854	206,325
Social security costs	7,083	7,925
Other pension costs	<u>3,228</u>	<u>3,395</u>
	<u>235,165</u>	<u>217,645</u>

Key management personnel remuneration

The charity considers its key management personnel to comprise the trustees, the Chief Executive Officer and the operations director. The remuneration paid to key management personnel during the year was £42,506 (2024: £41,581).

The average monthly number of employees during the year was as follows:

	2025	2024
Charitable activities	<u>17</u>	<u>19</u>

No employees received emoluments in excess of £60,000.

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,742	25,850	35,592
Charitable activities			
Activities in furtherance of objectives	287,126	-	287,126
Supported accommodation	43,408	-	43,408
Investment income	31	-	31
Other income	<u>63,395</u>	<u>-</u>	<u>63,395</u>
Total	<u>403,702</u>	<u>25,850</u>	<u>429,552</u>
EXPENDITURE ON			
Charitable activities			
Activities in furtherance of objectives	<u>377,946</u>	<u>22,901</u>	<u>400,847</u>
NET INCOME	25,756	2,949	28,705
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>53,975</u>	<u>7,013</u>	<u>60,988</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>79,731</u></u>	<u><u>9,962</u></u>	<u><u>89,693</u></u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Equine, fixtures & fittings £	Motor vehicles £	Totals £
COST					
At 1 November 2024	455,209	62,071	14,595	11,995	543,870
Additions	<u>11,649</u>	<u>-</u>	<u>1,200</u>	<u>-</u>	<u>12,849</u>
At 31 October 2025	<u>466,858</u>	<u>62,071</u>	<u>15,795</u>	<u>11,995</u>	<u>556,719</u>
DEPRECIATION					
At 1 November 2024	22,818	7,408	8,147	250	38,623
Charge for year	<u>4,036</u>	<u>1,241</u>	<u>1,912</u>	<u>2,936</u>	<u>10,125</u>
At 31 October 2025	<u>26,854</u>	<u>8,649</u>	<u>10,059</u>	<u>3,186</u>	<u>48,748</u>
NET BOOK VALUE					
At 31 October 2025	<u>440,004</u>	<u>53,422</u>	<u>5,736</u>	<u>8,809</u>	<u>507,971</u>
At 31 October 2024	<u>432,391</u>	<u>54,663</u>	<u>6,448</u>	<u>11,745</u>	<u>505,247</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	<u>8,595</u>	<u>14,764</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 17)	12,364	12,434
Trade creditors	8,563	5,478
Taxation and social security	3,726	-
Other creditors	<u>3,197</u>	<u>2,750</u>
	<u>27,850</u>	<u>20,662</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans (see note 17)	168,272	179,437
Other creditors	<u>247,207</u>	<u>264,032</u>
	<u>415,479</u>	<u>443,469</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>12,364</u>	<u>12,434</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>49,457</u>	<u>49,736</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>118,815</u>	<u>129,701</u>
Amounts falling due in more than five years:		
Repayable otherwise than by instalments:		
Other loans more 5yrs non-inst	<u>247,207</u>	<u>264,032</u>

Other loans represent unsecured loans from individuals with no repayment terms. Apart from loans of £27,074 at 31 October 2025, which are interest free, interest of the Bank Rate plus 2% is added to loans.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	507,971	-	507,971	505,247
Current assets	28,560	2,539	31,099	48,577
Current liabilities	(27,850)	-	(27,850)	(20,662)
Long term liabilities	<u>(415,479)</u>	<u>-</u>	<u>(415,479)</u>	<u>(443,469)</u>
	<u>93,202</u>	<u>2,539</u>	<u>95,741</u>	<u>89,693</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

19. MOVEMENT IN FUNDS

	At 1.11.24 £	Net movement in funds £	At 31.10.25 £
Unrestricted funds			
General fund	79,731	13,471	93,202
Restricted funds			
Bustard Development	-	800	800
NI	86	-	86
Bursary Income	195	(195)	-
National Lottery	9,585	(9,585)	-
Orkney	96	1,484	1,580
Riverside development	<u>-</u>	<u>73</u>	<u>73</u>
	<u>9,962</u>	<u>(7,423)</u>	<u>2,539</u>
TOTAL FUNDS	<u><u>89,693</u></u>	<u><u>6,048</u></u>	<u><u>95,741</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	417,658	(404,187)	13,471
Restricted funds			
Bustard Development	800	-	800
Bursary Income	-	(195)	(195)
National Lottery	-	(9,585)	(9,585)
Orkney	3,500	(2,016)	1,484
Riverside development	12,000	(11,927)	73
Kids activities	5,000	(5,000)	-
Pantry	<u>1,668</u>	<u>(1,668)</u>	<u>-</u>
	<u>22,968</u>	<u>(30,391)</u>	<u>(7,423)</u>
TOTAL FUNDS	<u><u>440,626</u></u>	<u><u>(434,578)</u></u>	<u><u>6,048</u></u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	53,975	25,756	79,731
Restricted funds			
Wiltshire Community Foundation	232	(232)	-
Local Giving Riverside Kit	420	(420)	-
WASP satellite clubs	434	(434)	-
Cross Plain Health Centre	409	(409)	-
NI	86	-	86
Horsetrust World	(13)	13	-
GUL Scotland	600	(600)	-
Bursary Income	4,245	(4,050)	195
National Lottery	-	9,585	9,585
Orkney	600	(504)	96
	<u>7,013</u>	<u>2,949</u>	<u>9,962</u>
TOTAL FUNDS	<u>60,988</u>	<u>28,705</u>	<u>89,693</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	403,702	(377,946)	25,756
Restricted funds			
Wiltshire Community Foundation	5,000	(5,232)	(232)
Local Giving Riverside Kit	-	(420)	(420)
WASP satellite clubs	-	(434)	(434)
Cross Plain Health Centre	-	(409)	(409)
Horsetrust World	-	13	13
GUL Scotland	-	(600)	(600)
Bursary Income	-	(4,050)	(4,050)
National Lottery	18,350	(8,765)	9,585
Orkney	2,500	(3,004)	(504)
	<u>25,850</u>	<u>(22,901)</u>	<u>2,949</u>
TOTAL FUNDS	<u>429,552</u>	<u>(400,847)</u>	<u>28,705</u>

The Wiltshire Community Foundation fund is for free or subsidized holiday activities in Wiltshire.

The Local Giving Riverside Kit fund is for gardening.

The Wiltshire and Swindon Sport (WASP) satellite clubs fund is for the purchase of tents.

The Cross Plain Health Centre fund is for HETI project funding.

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

19. MOVEMENT IN FUNDS - continued

The NI fund is set aside for a proposed centre in Northern Ireland.

The Horsetrust World fund is for equine equipment in Wiltshire.

The GUL Scotland fund is for set up costs and initial sessions in Scotland .

The Orkney fund is for sessions at Peedie ponies in Orkney.

The Bustard Development fund is for repair and development costs to the Bustard property.

20. RELATED PARTY DISCLOSURES

The charity made purchases of £6,159 (2024: £6,050) and sales of £5,000 (2024: £3,400) from / to Rainbow 2 Ltd, a company of which Dr Celia Grummitt is a director. There is a debt of £200 owed from Rainbow 2 Ltd at the year end. Interest of £9,079 was added to a loan from William Grummitt, the husband of Dr Celia Grummitt. The trustees made donations of £525 during the year. £3,823 of sales made to the trustees.

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 October 2024
for
God-Unlimited Outdoor Therapy

Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

God-Unlimited Outdoor Therapy

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for the Year Ended 31 October 2024

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God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2024

The charity is a charitable incorporated organisation (CIO) controlled by its Association constitution.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159337

Principal address

The Bustard Inn
Shrewton
Salisbury
SP3 4DU

Trustees

E Walters - Chair
D Whimpenny
A Baud
Mrs M Collier
A Rollings
T Armstrong

Independent Examiner

Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Bank

Lloyds Bank
Salisbury

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2024

Report of the Chair

The close of the financial year provides an excellent opportunity to reflect on what has been achieved over the previous 12 months. In 2023/2024 Gul continued to implement its 5 year plan to (1) develop an operating model which increases, in a sustainable way, the accessibility to Gul's outdoor activities based therapeutic model; and (2) focus on its core provision; and (3) drive high standards as a leader in activity led outdoor therapy. At the close of the financial year, we are over the half way point for this plan, and we can already see tangible benefits from our strategic approach in terms of both footprint and impact: in the past 12 months Gul has assisted more beneficiaries than ever before and has done so over a greater geography.

Turnover for the 2023/2024 financial year increased from £388,496 to £429,552 This increase in revenue (9.6% higher than in 2022/2023) can, in part, be attributed to Gul's focus on sustainable growth. In 2023 we launched Gul's Equine Assisted Services ("EAS") therapy model which has now been provided at 8 locations across the United Kingdom. Gul's EAS model means that Gul staff can provide therapy for small groups at any suitable riding school or site, reducing our reliance on local Gul centres, and the associated costs of running such centres. This model has been successfully utilised for the provision of courses for the Armed Forces Equine Charity, supporting veterans who have been diagnosed with post traumatic stress disorder, and we are exploring further applications. Additionally, the "grow with Gul" programme has been successfully launched with Horses for Wellbeing, based in Cheltenham. This model allows new and existing horse therapy providers to work alongside Gul to develop a structured and assessable equine facilitated therapy model which is supported by a clear governance framework based on Gul's own successful model, generating revenue to Gul through the provision of Gul's expertise and consulting fees.

Gul's focus on its core provisions has meant that the provision of Gul's core outdoor therapy provision across its sites has increased by 4% as against the previous financial year, meaning more sessions have been provided to more beneficiaries than in the previous financial year. In addition, the alternative education provision supported 174 beneficiaries, which is also a slight increase on last year. 2024 also saw the arrival of Chaplain, Rev. Canon Eleanor Rance, with her role supported fully by the Church of England and, in furtherance of the charity's Christian faith-based mission, a book and course materials have been published as a future revenue stream. Recognising that Gul is doing more, and across more centres, Gul has continued to invest in its staff and facilities, via the employment of a training officer whose role encompasses not only Gul internal training, but also the supervision of Gul's external training offers and through the outsourcing of HR to a third-party provider to provide administrative support. Any increase in operating costs must be carefully balanced against the benefit provided. With the growth which Gul has achieved in the past 3 years, the trustees considered the increased costs to be vital to secure future growth in a sustainable way. Finally, this year Gul welcomed a new centre in the Orkney Islands, representing Gul's first centre in Scotland where we are now registered as a charity.

As Gul works with horses to provide equine assisted therapy, the wellbeing of these horses is essential to us. We are pleased that we again achieved a 5-star rating from Wiltshire Council for its Animal Welfare Licence. Gul's membership of professional bodies also continues to reflect Gul's commitment to observing high standards in the provision of outdoor therapy. Furthermore, our Equine Assisted Services Diploma course is now registered with Open College Network examination board and launched with participants across the globe. This initiative enables Gul to continue to drive excellence in this field whilst establishing an additional revenue stream through diploma sales.

It has been heartening to see increased focus on hidden disabilities over the past 12 months, with DE&I programmes encouraging all to engage with and understand the challenges others may face and this focus may have contributed to the high number of beneficiaries who have sought support from Gul this year. I very much hope that the positive focus on inclusion continues, despite the wider political environment, as the inclusion of those with hidden disabilities in work, education and social settings creates a better, richer, society for all of us. Gul has a broad base of beneficiaries, supporting both the inclusion of those who have a hidden disability or mental health condition, through its provision of alternative education to support children who cannot be in mainstream education full time, its support to adults in returning to and staying in employment; and its promotion of wellbeing of both the beneficiary and their carer(s) by providing guidance on coping mechanisms and therapeutic activities including where mainstream education or employment are not the aim.

Gul and other similarly positioned charitable organisations require funding to meet an increasing demand for our support. Gul has not yet had to turn someone in need away, but our ability to do this relies heavily on the goodwill of our volunteers. The reality is that charities are typically leanly staffed and thinly capitalised, often relying on volunteer time to meet the needs of beneficiaries: Gul is no different. Unlike the corporate world, Gul operates on a 'not for profit' basis, with funds received continuously used to support beneficiaries, promote a wider outreach and to fund our day-to-day operations and facilities. It means that the recent tax changes, combined with the impact of inflation and increased pay roll costs, leave Gul in an unenviable position of needing to secure more funding over the next year in order to provide the same level of support to the same number of people as we did in the 2023-2024 financial year. That challenging operating environment is one which will be shared by many if not all in the charitable sector. It means that donations to Gul are critical to our continued provision of support at this level.

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2024

I would like to express my thanks to the board of trustees and the president for their effective collaboration and combined efforts to support Gul this year. The valuable ideas contributed, and the support provided to the senior leadership team at Gul, have contributed to Gul's advancement over this year, establishing a stronger foundation from which to continue Gul's growth trajectory. The Trustees additionally dedicated time to visiting the sites of Little Moor and Penlan in Wales, combining trustee training with meeting the local Gul teams. It was a pleasure for us to meet the Welsh therapy horses, observe outdoor therapy provision, and learn from beneficiaries about their experiences. We were particularly impressed by the passion and commitment to Gul which was demonstrated by the team in Wales.

I am enthusiastic about the upcoming 2024/2025 year and the opportunity to celebrate our future successes. We remain committed to expanding and improving our services and will continue to support local communities as set out in our 5-year plan. None of this is achievable, however, without the generosity and support of Gul's volunteers and supporters.

On behalf of the board, I would like to thank you for everything which has been undertaken over the past 12 months, your dedication, compassion and tenacity have made a significant difference to the lives of our beneficiaries. Thank you for the impact each of you has made in our journey so far, we welcome your ongoing support in our quest to provide timely and accessible mental wellbeing services to those in need.



12/05/2025

Eleanor Walters

Chair of Trustees

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2024

Objectives and Activities

The objects of the CIO are as follows:

- (1) To provide or assist in the provision of facilities and therapeutic interventions through a network of healthy community and therapy centres for individuals who have need of such provision by reason of their age, ill-health or disability, financial hardship or social circumstances with the object of improving their conditions of life.
- (2) To advance the Christian faith for the public benefit.

Provision, Outputs and Outcomes

Gul refers to people who use its service as beneficiaries, there are those who benefit directly from Gul of whom 248 attended Riverside in 2023-24, 174 for alternative provision and 78 for other activities such as riding and adult provision and another 270 attending for holiday activities. 129 beneficiaries attended Gul across its other locations nationally and this figure is expected to rise as more centres come online. There is also an indirect benefit to beneficiaries families, wider society and the community as a whole which can be manifest as respite for carers, support for families of those with complex needs, access to specialist provision for overstretched schools and social care services and a wider community access to outside spaces. While Gul does not track these numbers it estimates that another 2000 individuals received indirect benefit from the charity this year.

As can be seen in the charts below, Gul's service has a slight female bias and the distribution of ages is weighted heavily towards young people who make up the majority of the charity's beneficiaries, perhaps of more interest for those seeking to know a typical beneficiary is that the majority of our beneficiaries are attending Gul because of complex mental health needs, with ADHD, Autism, Anxiety, low confidence and a feeling of isolation being common themes. If one of Guls support staff were asked they would tell you that while Gul will help anyone in need a typical beneficiary is a 14 year old girl who is not attending school, crippled with anxiety, almost totally isolated from her peers, suffers low self esteem, currently seeking help from professionals and is facing a 2-4 year wait for NHS services.

During the year Gul provided 19565 hours of provision at its centres and increase of 845 hours on the previous year. This includes

- therapy work which Gul defines as work undertaken with qualified staff or volunteers upon which notes are taken and recorded formally.
- Activities for the general public including riding lessons and holiday camps for the at its Riverside, Bustard and Littlemoor sites,
- Accommodation and community groups at its Bustard and Penlan sites
- Horticulture at its Riverside and Penlan sites.

Gul's service serves its local communities and beyond. It is open for all ages, genders, and backgrounds and a split of its demographic data can be seen below.

While at Gul each beneficiary has a distinct voice and as such has a bespoke programme of activities and qualifications which is decided in collaborations with the beneficiary, a Gul team member and professionals around that person. A programme at Gul includes activities from the broader offering such as Ground Based Equine activities, Horse Riding or Gardening as well as peer interactions, talking therapies, accredited awards either from The Association of British Riding Schools, (ABRS) or the national exam board AQA. All programmes are individually designed following assessment and are reviewed by lead therapists and clinicians. during the course of a beneficiaries time with Gul their activity is tracked, their progress monitored and reported on.

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2024

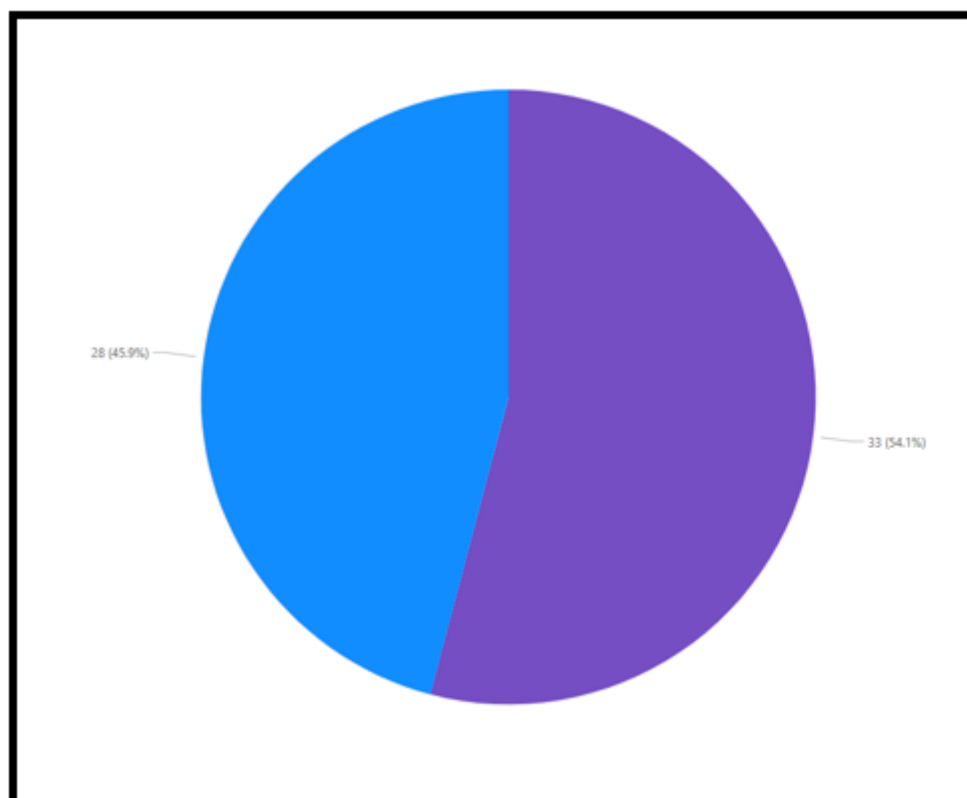


Figure 1 Gender Split of Gul Users

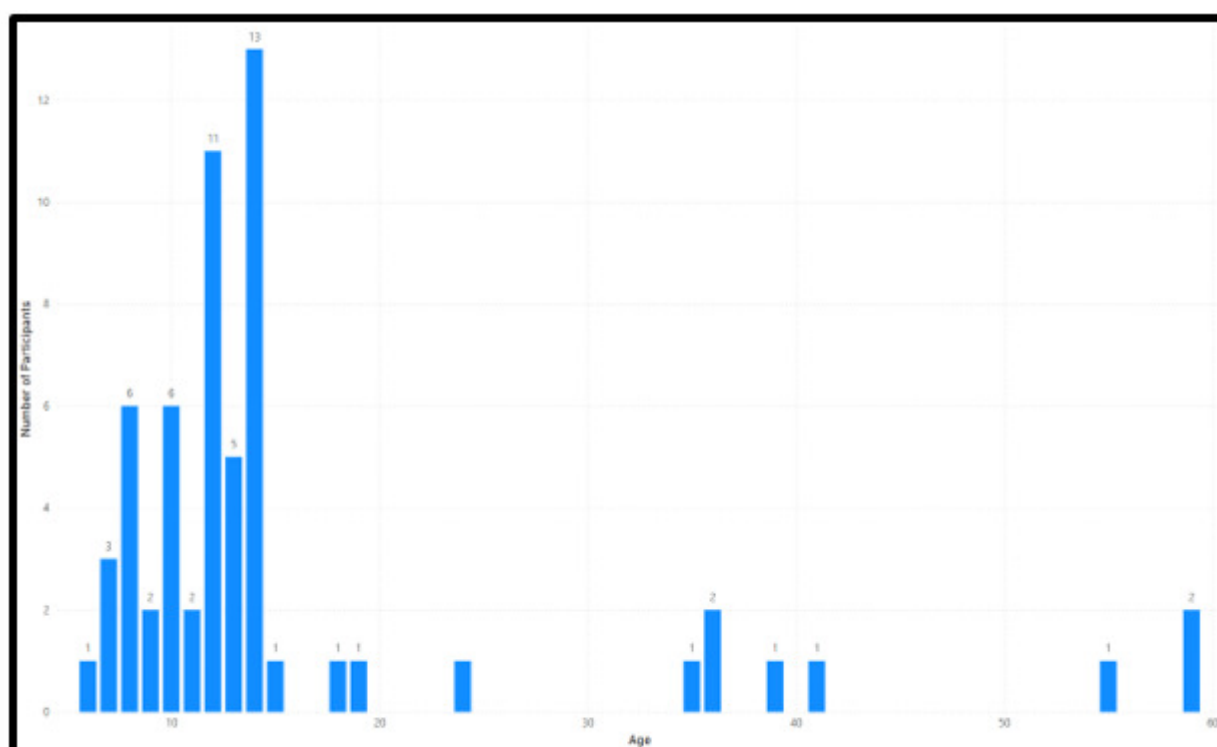


Figure 2 Age Distribution of Gul beneficiaries

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2024

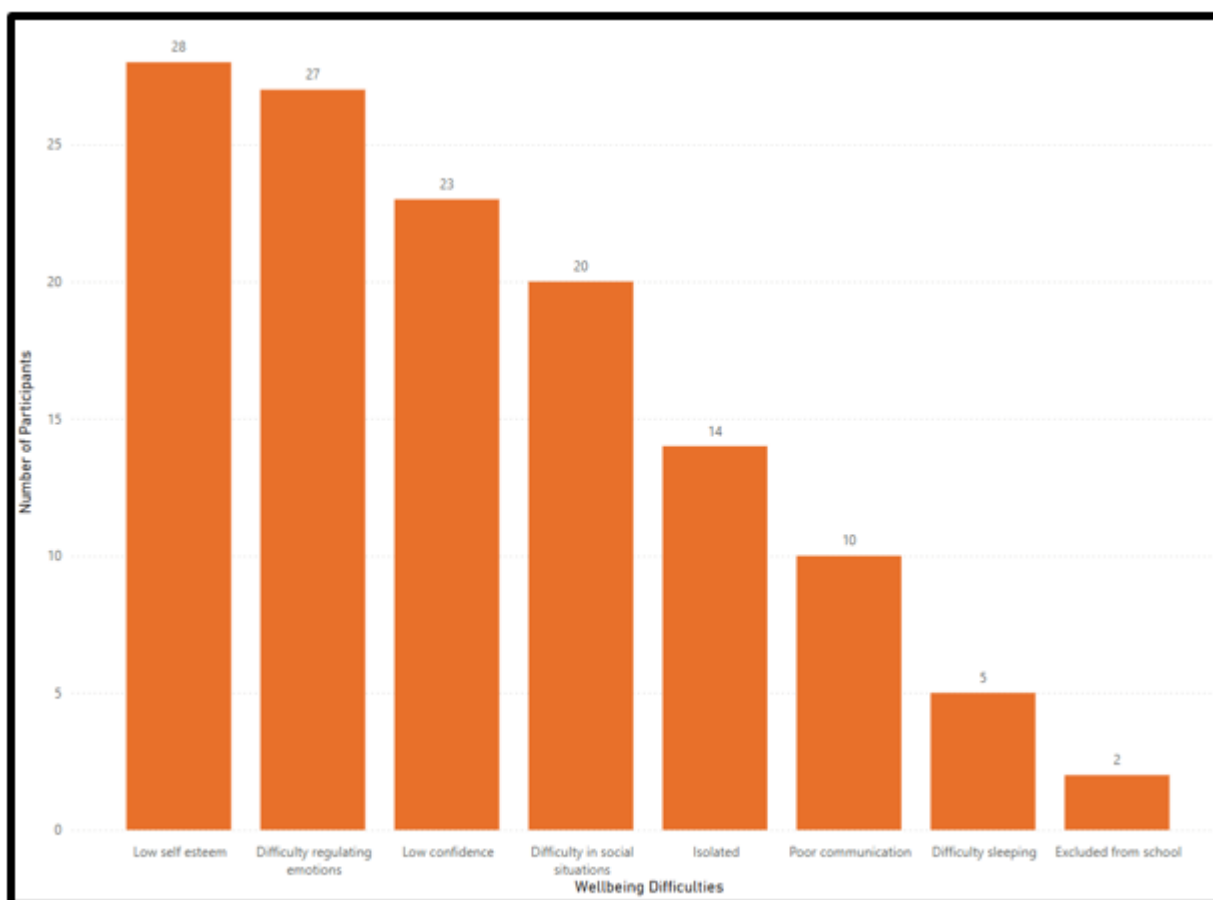


Figure 3 Wellbeing difficulties of beneficiaries

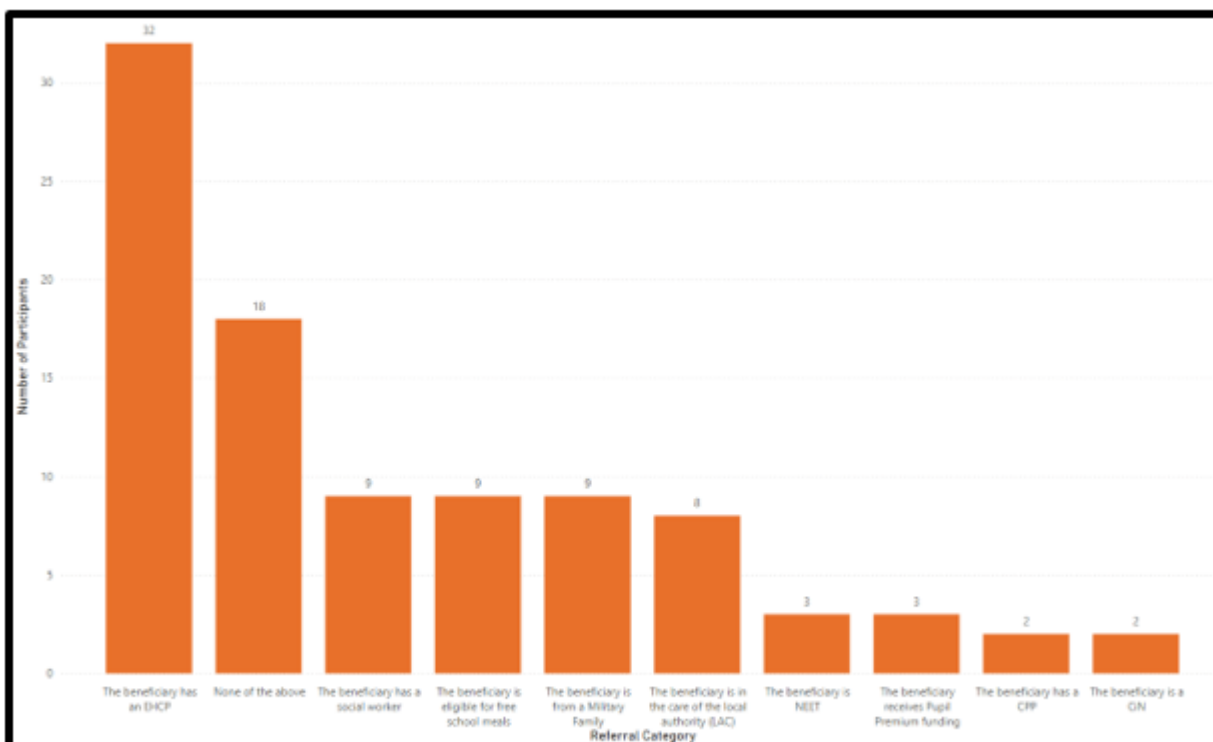


Figure 4 Referral categories of beneficiaries

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2024

Equine Assisted Therapy and Horse Riding

Within the Equine Assisted Services (EAS) sector Gul has used its experience as a provider of some 18 years to become a key advocate for the use of EAS to support mental and physical health across the UK. In 2024 Gul was the leading provider of EAS Level 3 practitioner qualifications, a qualification written by The Horse Course, and refined by a cohort of leading providers, including Gul. The charity also led demonstrations and workshops for the Association of British Riding Schools, is a senior member of the organisation Equine Assisted Services Partnership which holds the kitemark for the industry and is a federation member of Horses in Education and Therapy International, which seeks to advance the field of EAS through research and joint practice.

2023/24 continues to see high demand for Gul's provision. In line with national trends beneficiaries present with significantly greater needs, spend longer at the charity and frequently demand more from provision than Gul has capacity to offer. However the benefits of Gul's EAS service remains highly engaging and feedback from participants and commissioners is very positive.

Outdoor

The outdoors and time spent within it is at the core of everything Gul does, simply put, being outdoors is beneficial and when teamed up with professionals working to overcome specific obstacles its ability to transform the lives of beneficiaries is unparalleled. One of Gul's Welsh sites is specifically focussed on non-equine outdoor provision but all sites have elements of this work. Gul's outdoor activities include agriculture and horticulture, adventure, outdoor pursuits, wilderness based activities as well as nature and ecology.

In addition to its core work Gul has supported local schools and charities offering outdoor spaces for the young people. In Wiltshire an overnight camping facility was attended by over 30 year 5/6 students and separate lottery funded spaces were available for young carers. Gul hosts open days at its sites, an annual forum and a number of smaller fundraising events contributing to the raising of just over £35,592 for the charity.

The Bustard

In 2022 The Bustard team decided to diversify and use its spare capacity to support the local tourist industry. It used spare rooms in the Supported Accommodation to open BnB facilities that have been at near capacity since opening adding much needed revenue. However in 2023 rising need for accommodation for low income single people and veterans has once again seen Gul's accommodation used for supported living. The site supports 5 such individuals who are going through transitional periods in their lives.

The Bustard also runs regular fitness classes, a successful community café now branded the Bustard Tea Rooms, and uses its function suite to support local homeschooling groups and other educational services.

Wales

Since 2019 Gul has operated two sites in Wales, Penlan and Littlemoor, both of which are just outside Carmarthen in South Wales. Penlan is part of a larger farm and camping operation and offers access to therapeutic time in horticulture, woodland space and outdoor education and craft activities, whereas Littlemoor offers equine assisted therapy.

Both sites have grown in the last 12 months and are now becoming embedded in the local support system, working with 4 local schools and the local council. Gul intends to make use of the on-site facilities (outdoor arena, riding school licence, stabling and paddocks) as well as the considerable expertise of the sites owners in running forest school-like sessions, holistic therapy and heritage craft workshops to improve the well-being of disadvantaged individuals in the area. Gul in Wiltshire continues to support Gul Wales in its administration, fundraising and service delivery and expects.

Littlemoor, the EAS site, is at full capacity and has begun to employ local people to continue to meet the rising need in the area.

Scotland

In 2024 Gul was invited to the Orkney Islands to see if it could leverage its expertise to provide support to its neurodiverse population, following a lengthy consultation period with Gul's board, its senior leadership team, the communities and leaders on Orkney, it was decided that Gul could assist and so Gul Orkney was born. Since that time Gul has established a small foothold at Peedie Ponies, begun serving beneficiaries, registered with the OSCR and secured a small statutory grant from the Orkney Island Council to expand its offer in 2025 with the goal of training local staff to make the provision sustainable.

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2024

Assets

The charity's Riverside site continues to be the single largest source of provision for Gul and approximately 70% of those who attend are involved with this work stream to a greater or lesser extent. During 2024-25 Gul secured a grant to increase its office facilities at the Wiltshire Riverside site and works are now complete. This resource has added an educational space. The Bustard remained structurally the same but saw work undertaken to decorate internally and essential maintenance on its sewage system. There were also significant improvements to its garden and residential rooms.

Fundraising

Gul seeks a responsible and sustainable grant funding and donation position, that avoids the charity becoming overly reliant on funders and enables its programmes to run long past the ending of a grant. To this end Gul typically seeks grants amounting to 20-30% of its income for core and project costs with occasional grant applications for large capital projects that expand the charity's ability to deliver on its objects.

Reserves policy

Gul recognises the need for planning for contingencies. On the rare occasions that Gul had income noticeably greater than expenditure funds are placed into the ring-fenced reserves funds. Gul seeks to have three months operating costs set aside. In addition to this, the charity would aim to have a small contingency fund available to absorb unexpected shocks such as periods of long-term illness/ absence among staff.

Such funds are held within the main account but tracked within the monthly accounts as separate budgets. The amount of reserves held by the charity and their usage is agreed at Trustee level.

The charity had free reserves at year end of £21,156.

Risk management

Gul's Trustees meet quarterly to review the charities operations, funding, policies, procedures, risk assessments, safeguarding and management plans as part of its overall governance and risk mitigation strategy. The senior leadership team meet weekly to discuss operational management and immediate concerns are dealt with on a day-to-day basis by team leaders and qualified staff.

Finances are managed using cloud-based software updated weekly, and management reports are produced alongside annual budgets and cash flow forecasts.

Safeguarding and Health and safety are also discussed at separate weekly meetings at an operational level and six weekly at a Trustee level relating to specific concerns or policy review.

External risk is managed using strategic planning and risk assessments undertaken by the senior management team and reviewed by the trustees.

Structure Governance and management

Gul received a 5 star rating from Wiltshire Council for its Animal Welfare Licence. Efforts expended in training and continued professional development resulted in Gul being added to Human Equine Interaction Register, becoming a member of EASP, AQA and CPD certification schemes and the core team undertook several internal reviews of its strategy, stakeholder engagement and mentoring which are predicted to bear fruit in the coming financial year.

The charity is governed by its constitution. It was incorporated on November 1st 2014, prior to this the charity was known as God Unlimited and was a registered charity founded in 2006.

All trustees give their time voluntarily and receive no benefits from the charity; they can, however, recover expenses incurred directly as a result of their role.

The board currently consists of the Chair (appointed from the existing trustees) and five further trustees. The board has to have a minimum of 3 serving trustees with no maximum limit.

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2024

Trustee Induction and Training

Trustees are recruited to ensure a diversity of relevant skills and the expertise needed for effective governance of the charity. They are invited to complete a skills audit before undergoing the same safer recruitment process as all staff members and volunteers. Candidate trustees attend a trustee's meeting as an observer to see what the role involves before commitment from either side. Separately, candidate trustees are discussed in a meeting between the Chair & CEO.

All trustees are made aware of their responsibilities which include;

- Trustee role and responsibilities
- Key documents setting out the framework for the charity including the Memorandum and Articles, all current policies, Business Plan.
- Financial and funding information including the latest published accounts
- A copy of the Charity Commission: Essential Trustee guide

Trustees are also invited to a tour of the buildings and locations to see Gul in action and to meet the staff and volunteer team.

All Trustees are required to complete statutory and Mandatory training annually as per Gul's training policies, this is done via online e-learning and face to face training.

Statement of Trustee Responsibility

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

The law applicable to charities in England & 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 period.

In preparing these financial statements, the Trustees are required to: **AFT**

1. Select suitable accounting policies and then apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgments and accounting estimates that are reasonable and prudent;
4. 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 are sufficient to show and explain the charity's transactions and 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 articles of association. 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.

This report was approved by the Board of Trustees on 12/05/2025

It was signed on its behalf by



Eleanor Walters

Chair of Trustees

**Independent Examiner's Report to the Trustees of
God-Unlimited Outdoor Therapy**

Independent examiner's report to the trustees of God-Unlimited Outdoor Therapy

I report to the charity trustees on my examination of the accounts of God-Unlimited Outdoor Therapy (the Trust) for the year ended 31 October 2024.

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 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Trust 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.



James Gare FCA DChA

Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Date: 02 July 2025

God-Unlimited Outdoor Therapy

Statement of Financial Activities
for the Year Ended 31 October 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	9,742	25,850	35,592	54,446
Charitable activities	4				
Activities in furtherance of objectives		287,126	-	287,126	248,983
Supported accommodation		43,408	-	43,408	46,641
Investment income	3	31	-	31	134
Other income	5	63,395	-	63,395	38,292
Total		<u>403,702</u>	<u>25,850</u>	<u>429,552</u>	<u>388,496</u>
EXPENDITURE ON					
Charitable activities	6				
Activities in furtherance of objectives		<u>377,946</u>	<u>22,901</u>	<u>400,847</u>	<u>348,103</u>
NET INCOME		25,756	2,949	28,705	40,393
RECONCILIATION OF FUNDS					
Total funds brought forward		53,975	7,013	60,988	20,595
TOTAL FUNDS CARRIED FORWARD		<u>79,731</u>	<u>9,962</u>	<u>89,693</u>	<u>60,988</u>

The notes form part of these financial statements

God-Unlimited Outdoor Therapy

Balance Sheet
31 October 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	13	505,247	495,477
CURRENT ASSETS			
Debtors	14	14,764	7,989
Cash at bank and in hand		<u>33,813</u>	<u>44,638</u>
		48,577	52,627
CREDITORS			
Amounts falling due within one year	15	(20,662)	(17,120)
NET CURRENT ASSETS		<u>27,915</u>	<u>35,507</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		533,162	530,984
CREDITORS			
Amounts falling due after more than one year	16	(443,469)	(469,996)
NET ASSETS		<u>89,693</u>	<u>60,988</u>
FUNDS	19		
Unrestricted funds		79,731	53,975
Restricted funds		<u>9,962</u>	<u>7,013</u>
TOTAL FUNDS		<u>89,693</u>	<u>60,988</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12.May.2025..... and were signed on its behalf by:



12/05/2025

Eleanor Walters

Chair of Trustees

The notes form part of these financial statements

God-Unlimited Outdoor Therapy

Notes to the Financial Statements **for the Year Ended 31 October 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

God-Unlimited Outdoor Therapy is a charitable incorporated organisation (CIO) registered in England and Wales.

The address of the principal office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are stated in the trustees report.

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 the 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) 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 on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on straight line basis
Improvements to property	- 2% on straight line basis
Equine, fixtures & fittings	- 25% on reducing balance

No depreciation is provided on freehold land.

Fixed assets are included at cost less accumulated depreciation. Expenditure is only capitalised on individual assets with a cost of at least £1,000.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. Trade debtors, trade creditors and accruals are held at amortised cost as detailed in notes 13 and 14. Cash is measured at face value. Fixed asset investments are measured at fair value as detailed in note 12. Prepayments are not financial instruments.

Other Loans

Loans from individuals repayable in more than one year, with no fixed repayment date, are initially recognised and measured at the amount received, with the carrying amount adjusted in subsequent year to reflect repayments and any accrued interest and adjusted if necessary for any impairment.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	6,971	5,484
Gift aid	1,271	-
Grants	<u>27,350</u>	<u>48,962</u>
	<u>35,592</u>	<u>54,446</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>31</u>	<u>134</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024 £	2023 £
Activities in furtherance of objectives	Activities in furtherance of objectives	287,126	248,983
Supported accommodation	Supported accommodation	<u>43,408</u>	<u>46,641</u>
		<u>330,534</u>	<u>295,624</u>

5. OTHER INCOME

	2024 £	2023 £
Rent receivable	7,500	7,500
Other income	42,744	14,031
Café income	<u>13,151</u>	<u>16,761</u>
	<u>63,395</u>	<u>38,292</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Activities in furtherance of objectives	<u>361,620</u>	<u>39,227</u>	<u>400,847</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	217,645	187,240
Rates and water	4,489	3,414
Insurance	14,152	7,312
Light and heat	3,142	885
Outdoor activities	93,376	71,344
Repairs & maintenance	10,439	25,836
Communication and information technology	3,265	4,590
Advertising and marketing	1,714	1,721
Staff training	2,827	4,256
Professional fees	2,518	998
General expenses	<u>8,053</u>	<u>5,211</u>
	<u>361,620</u>	<u>312,807</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Activities in furtherance of objectives	<u>9,182</u>	<u>26,793</u>	<u>3,252</u>	<u>39,227</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2024 Activities in furtherance of objectives £	2023 Total activities £
Professional fees	900	452
Subscriptions	1,612	750
Depreciation	6,670	6,171
Bank charges	267	122
Interest payable and similar charges	26,526	24,377
Independent examiner fees	<u>3,252</u>	<u>3,424</u>
	<u>39,227</u>	<u>35,296</u>

9. OTHER

	2024 £	2023 £
Support costs	<u>39,227</u>	<u>35,296</u>

Independent examiner's remuneration

The independent examiner's remuneration for the year was £2,280 (2020: £2,280). The remuneration is for accounts preparation and independent examination..

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2024 nor for the year ended 31 October 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2024 nor for the year ended 31 October 2023.

11. STAFF COSTS

	2024 £	2023 £
Wages and salaries	206,325	178,842
Social security costs	7,925	5,606
Other pension costs	<u>3,395</u>	<u>2,792</u>
	<u>217,645</u>	<u>187,240</u>

Key management personnel remuneration

The charity considers its key management personnel to comprise the trustees, the Chief Executive Officer and the operations director. The remuneration paid to key management personnel during the year was £41,581 (2023: £35,376).

The average monthly number of employees during the year was as follows:

	2024 <u>19</u>	2023 <u>16</u>
Charitable activities		

No employees received emoluments in excess of £60,000.

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,677	42,769	54,446
Charitable activities			
Activities in furtherance of objectives	248,983	-	248,983
Supported accommodation	46,641	-	46,641
Investment income	134	-	134
Other income	<u>38,292</u>	<u>-</u>	<u>38,292</u>
Total	<u>345,727</u>	<u>42,769</u>	<u>388,496</u>
EXPENDITURE ON			
Charitable activities			
Activities in furtherance of objectives	<u>310,112</u>	<u>37,991</u>	<u>348,103</u>
NET INCOME	35,615	4,778	40,393
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>18,361</u>	<u>2,234</u>	<u>20,595</u>
TOTAL FUNDS CARRIED FORWARD	<u>53,976</u>	<u>7,012</u>	<u>60,988</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Equine, fixtures & fittings £	Motor vehicles £	Totals £
COST					
At 1 November 2023	455,209	62,071	10,150	-	527,430
Additions	<u>-</u>	<u>-</u>	<u>4,445</u>	<u>11,995</u>	<u>16,440</u>
At 31 October 2024	<u>455,209</u>	<u>62,071</u>	<u>14,595</u>	<u>11,995</u>	<u>543,870</u>
DEPRECIATION					
At 1 November 2023	19,015	6,167	6,771	-	31,953
Charge for year	<u>3,803</u>	<u>1,241</u>	<u>1,376</u>	<u>250</u>	<u>6,670</u>
At 31 October 2024	<u>22,818</u>	<u>7,408</u>	<u>8,147</u>	<u>250</u>	<u>38,623</u>
NET BOOK VALUE					
At 31 October 2024	<u>432,391</u>	<u>54,663</u>	<u>6,448</u>	<u>11,745</u>	<u>505,247</u>
At 31 October 2023	<u>436,194</u>	<u>55,904</u>	<u>3,379</u>	<u>-</u>	<u>495,477</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	14,764	7,321
Other debtors	-	668
	<u>14,764</u>	<u>7,989</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 17)	12,434	10,292
Trade creditors	5,478	800
Taxation and social security	-	3,317
Other creditors	<u>2,750</u>	<u>2,711</u>
	<u>20,662</u>	<u>17,120</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans (see note 17)	179,437	193,107
Other creditors	<u>264,032</u>	<u>276,889</u>
	<u>443,469</u>	<u>469,996</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>12,434</u>	<u>10,292</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>49,736</u>	<u>41,169</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>129,701</u>	<u>151,938</u>
Amounts falling due in more than five years:		
Repayable otherwise than by instalments:		
Other loans more 5yrs non-inst	<u>264,032</u>	<u>276,889</u>

Other loans represent unsecured loans from individuals with no repayment terms. Apart from loans of £27,074 at 31 October 2024, which are interest free, interest of the Bank Rate plus 2% is added to loans.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	505,247	-	505,247	495,477
Current assets	38,615	9,962	48,577	52,627
Current liabilities	(20,662)	-	(20,662)	(17,120)
Long term liabilities	<u>(443,469)</u>	<u>-</u>	<u>(443,469)</u>	<u>(469,996)</u>
	<u>79,731</u>	<u>9,962</u>	<u>89,693</u>	<u>60,988</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

19. MOVEMENT IN FUNDS

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	53,975	25,756	79,731
Restricted funds			
Wiltshire Community Foundation	232	(232)	-
Local Giving Riverside Kit	420	(420)	-
WASP satellite clubs	434	(434)	-
Cross Plain Health Centre	409	(409)	-
NI	86	-	86
Horsetrust World	(13)	13	-
GUL Scotland	600	(600)	-
Bursary Income	4,245	(4,050)	195
National Lottery	-	9,585	9,585
Orkney	600	(504)	96
	<u>7,013</u>	<u>2,949</u>	<u>9,962</u>
TOTAL FUNDS	<u>60,988</u>	<u>28,705</u>	<u>89,693</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	403,702	(377,946)	25,756
Restricted funds			
Wiltshire Community Foundation	5,000	(5,232)	(232)
Local Giving Riverside Kit	-	(420)	(420)
WASP satellite clubs	-	(434)	(434)
Cross Plain Health Centre	-	(409)	(409)
Horsetrust World	-	13	13
GUL Scotland	-	(600)	(600)
Bursary Income	-	(4,050)	(4,050)
National Lottery	18,350	(8,765)	9,585
Orkney	2,500	(3,004)	(504)
	<u>25,850</u>	<u>(22,901)</u>	<u>2,949</u>
TOTAL FUNDS	<u>429,552</u>	<u>(400,847)</u>	<u>28,705</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	18,361	35,614	53,975
Restricted funds			
Bustard Development	364	(364)	-
Cross Plain Health Centre	1,364	(955)	409
Local Giving	420	-	420
NI	86	-	86
Horsetrust World	-	(13)	(13)
Community Foundation Wiltshire and Swindon	-	232	232
Wiltshire and Swindon Sport	-	434	434
GUL Scotland	-	600	600
Bursary Income	-	4,245	4,245
Orkney	-	600	600
	<u>2,234</u>	<u>4,779</u>	<u>7,013</u>
TOTAL FUNDS	<u>20,595</u>	<u>40,393</u>	<u>60,988</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	345,727	(310,113)	35,614
Restricted funds			
Bustard Development	-	(364)	(364)
Cross Plain Health Centre	-	(955)	(955)
Horsetrust World	1,000	(1,013)	(13)
Wiltshire Council	5,000	(5,000)	-
Community Foundation Wiltshire and Swindon	4,800	(4,568)	232
Paul O'Sullivan Trust	18,000	(18,000)	-
Wiltshire and Swindon Sport	3,640	(3,206)	434
GUL Scotland	600	-	600
Bursary Income	9,129	(4,884)	4,245
Orkney	600	-	600
	<u>42,769</u>	<u>(37,990)</u>	<u>4,779</u>
TOTAL FUNDS	<u>388,496</u>	<u>(348,103)</u>	<u>40,393</u>

The Wiltshire Community Foundation fund is for free or subsidized holiday activities in Wiltshire.

The Local Giving Riverside Kit fund is for gardening.

The Wiltshire and Swindon Sport (WASP) satellite clubs fund is for the purchase of tents.

The Cross Plain Health Centre fund is for HETI project funding.

The NI fund is set aside for a proposed centre in Northern Ireland.

The Horsetrust World fund is for equine equipment in Wiltshire.

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

19. MOVEMENT IN FUNDS - continued

The GUL Scotland fund is for set up costs and initial sessions in Scotland .

The Orkney fund is for sessions at Peedie ponies in Orkney.

The Bustard Development fund is for repair and development costs to the Bustard property.

20. RELATED PARTY DISCLOSURES

The charity made purchases of £6,050 (2023: £16,183) and sales of £3,400 (2023: £4,431) from / to Rainbow 2 Ltd, a company of which Dr Celia Grummitt is a director. There is a creditor of £781 owed to Rainbow 2 Ltd at the year end. Interest of £10,039 was added to a loan from William Grummitt, the husband of Dr Celia Grummitt.

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 October 2023
for
God-Unlimited Outdoor Therapy

Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

God-Unlimited Outdoor Therapy

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for the Year Ended 31 October 2023

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God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2023

The charity is a charitable incorporated organisation (CIO) controlled by its Association constitution.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159337

Principal address

The Bustard Inn
Shrewton
Salisbury
SP3 4DU

Trustees

P Curry (resigned June 2023)
E Walters (Chair)
D Whimpenny
Andrew Baud (appointed June 2023)
Maggie Collier (appointed June 2023)
Adam Rollings (appointed June 2023)
Tony Armstrong (appointed June 2023)

Independent Examiner

Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Bank

Lloyds Bank
Salisbury

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2023

Report of the Chair

Introduction

Having been a trustee with Gul Outdoor Therapy (“**Gul**”) for 9 years, it was an honour to become the chair of trustees in June of 2023. At that time Gul appointed 4 new trustees, thereby significantly diversifying the breadth of expertise on Gul’s board. The new board of trustees subsequently appointed Gul’s first president. The role of president has been established as an honorary, non-executive and non-voting role, with responsibility for raising Gul’s profile and increasing the number of Gul’s beneficiaries by promoting Gul as an established provider of outdoor therapy services. The positive impact of the new team was immediately visible in the second half of the 2022/2023 financial year.

Under the stewardship of its new trustees, Gul was delighted to welcome Her Royal Highness The Duchess of Edinburgh to Gul’s Riverside centre in Shrewton in September 2023. The Duchess met young people and adult beneficiaries to discuss their experiences with Gul and also had the opportunity to briefly reunite with two Balmoral ponies, William and Tiger Moth, who are owned by His Majesty The King and currently facilitate therapy provision at Riverside. Gul has been fortunate to receive several ponies from the Royal Family over the years, which Gul views as recognition of the high standard of care which is provided to those ponies. The visit meant a great deal to the Gul team as it was an opportunity to showcase Gul’s offering and raise awareness of the acknowledged benefits of outdoor therapy as provided by Gul.

Notwithstanding the challenging financial environment, the financial year 2022-23 was a successful one for Gul, with turnover increasing from £267,254 to £388,496. Gul’s achievements this year illustrate the effectiveness of strategies launched following the COVID 19 Pandemic. Gul’s strategies as part of its 5 year plan are to (1) develop an operating model which increases, in a sustainable way, the accessibility to Gul’s outdoor activities based therapeutic model; and (2) focus on its core provision; and (3) drive high standards as a leader in activity led outdoor therapy. Highlights in terms of Gul’s strategic successes this year include:

- the increase of Gul’s core outdoor therapy provision across its existing sites by 4% and increased its alternative education provision to over 400 beneficiaries;
- the launch of an Equine Assisted Services (“**EAS**”) therapy model which can be provided at a non-Gul location. This means that Gul staff can provide therapy for small groups at any suitable riding school or site, which has significantly expanded Gul’s reach. Gul has already seen success with this model in the provision of courses for armed Forces Equine Charities, to support veterans who had been diagnosed with post traumatic stress disorder;
- completing due diligence with respect to a new offering model “grow with Gul” through which Gul will work alongside new and existing horse therapy providers to develop a structured and assessable equine facilitated therapy model which is supported by a clear governance framework based on Gul’s own successful model;
- the increase in the scope of Gul’s core provision by adding qualifications from the exam board AQA to its offering for young people, thereby increasing Gul’s capabilities as an alternative education provider, whilst accessibility to Gul’s outdoor activities has been further achieved through the hosting of activity days and youth camps for young people, open days for all, and stable club and ‘own a pony’ days;
- continued investment in its staff and facilities through the employment of an additional apprentice groom, extending training for existing staff to include L3 training in EAS as part of

God-Unlimited Outdoor Therapy

Report of the Trustees for the Year Ended 31 October 2023

- an alliance with The Horse Course, Horse World and Sirona, and the works completed at The Bustard and Riverside facilities; and
- attending events, both public and private, where Gul's senior management team have spoken to the public, engaged with the community and participated in the wider third sector all with the objective of raising awareness of the benefits of outdoor therapy, sharing Gul's knowledge and experience as to how EAS in particular can be clinically effective and how to improve access to all.

This year the number of referring partners to Gul increased for the first time to over 90 schools as well as partner charities including Alabare, Barnardo's and Community First, social enterprises and individuals. For Gul the increase in the number of referring partners further evidences that its outdoor therapy provision is well received by beneficiaries and is making a positive difference to wellbeing.

During a very busy year it has been a particular pleasure for myself and other members of the board to meet with so many of the Gul team in person: the dedication, talents and kindness of the staff and volunteers make a positive difference to Gul's beneficiaries' lives every day. On behalf of the board, thank you for everything which has been undertaken over the past 12 months.

Having been involved in the provision of EAS since 2006, Gul's reputation for delivering a clinically effective, safe and supportive service to its beneficiaries, and its commitment to sharing its knowledge and experience with peers remains unchanged. In March Gul attended the annual conference of the Human Equine Interaction Register UK (HEIR), which is a national body with the aim of ensuring a benchmark in standards in the field of EAS, and at which Her Royal Highness The Princess Royal spoke to the benefits of using horses to help people including the necessity of integrating it into the wider national health provision. Gul is firmly aligned with this position and is now a member of HEIR. This membership is in addition to Gul's existing memberships and registrations, including with the Association of British Riding Schools centre; Horses in Therapy International UK (HETI (UK)); and as an alternative education provider in Wiltshire. Gul's membership of professional bodies reflects Gul's commitment to observing high standards and to leading in the provision of outdoor therapy. Gul also achieved a 5 star rating from Wiltshire Council for its Animal Welfare Licence.

The generosity of Gul's supporters has contributed to Gul's impact over the past 12 months: Gul has assisted more beneficiaries than ever before and has done so over a greater geography. Thank you for the difference each of you has made. The surge in demand for mental health services since the Pandemic is showing no signs of abating, with the cost of living crisis and associated stresses impacting on mental health within society. This means that the services Gul offers are in greater demand than ever before and yet, as Gul has experienced, that same cost of living crisis is equally impacting all areas of the charity: inflation has led to increases in all areas of expenditure for Gul particularly pay roll and insurance costs, with the cost of recruiting, retaining and training staff at the highest it has ever been, whilst the rising costs and shrinking real term budgets of local authorities have led to an ever more competitive funding environment for charities. Support is needed more than ever to ensure the right mental health services can be provided at the right time to those in need. Gul welcomes your ongoing support.



The chairman

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2023

Objectives and Activities

The objects of the CIO are as follows:

- (1) To provide or assist in the provision of facilities and therapeutic interventions through a network of healthy community and therapy centres for individuals who have need of such provision by reason of their age, ill-health or disability, financial hardship or social circumstances with the object of improving their conditions of life.
- (2) To advance the Christian faith for the public benefit.

Gul was established to provide activities and therapeutic interventions in the outdoors to improve the health and wellbeing of individuals who have need. In all cases Gul seeks to improve the quality of the beneficiaries' lives.

Gul is governed robustly according to its Christian values and an equal opportunities policy which dictates that Gul as an organisation is open to all, regardless of background, beliefs or faith. The organisation takes its name from its founders' desire to demonstrate Christian values through actions which serve those in need. Gul is registered with the Charities Commission as God Unlimited Outdoor Therapy, but trades as Gul Outdoor Therapy.

60% of Gul's primary provision is centred around EAS using horses, ridden or ground based, to teach skills and enhance mental-health and wellbeing; 30% is using outdoor spaces such as woodlands for the same purposes, i.e. using navigation, gardening, bush craft and alternative provision; and 10% provides supported accommodation, community events and the community tea room at The Bustard.

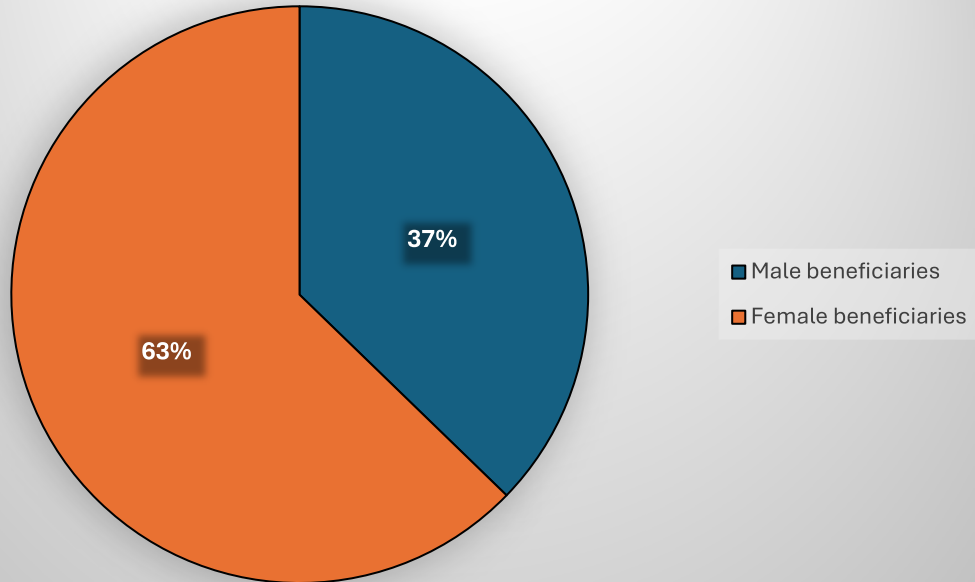
Provision, Outputs and Outcomes

Gul refers to people who use its service as beneficiaries. In 2022/2023 271 beneficiaries attended Riverside, and 129 beneficiaries attended across all other Gul sites. During the year Gul provided 17997 hours of provision at its centres. This includes therapy work which Gul defines as work undertaken with qualified staff or volunteers upon which notes are taken and recorded formally, and activities for the general public including riding lessons and holiday camps for at the Riverside, Bustard and Littlemoor sites, accommodation and community groups at the Bustard and Penlan sites, and horticulture at the Riverside and Penlan sites. Gul's service is open for all ages, genders, and backgrounds. Gul has observed that there is further indirect benefit to the families of beneficiaries and the community as a whole. A split of Gul's demographic data can be seen below in the charts entitled "Gender Percentages" and "Age of Beneficiaries".

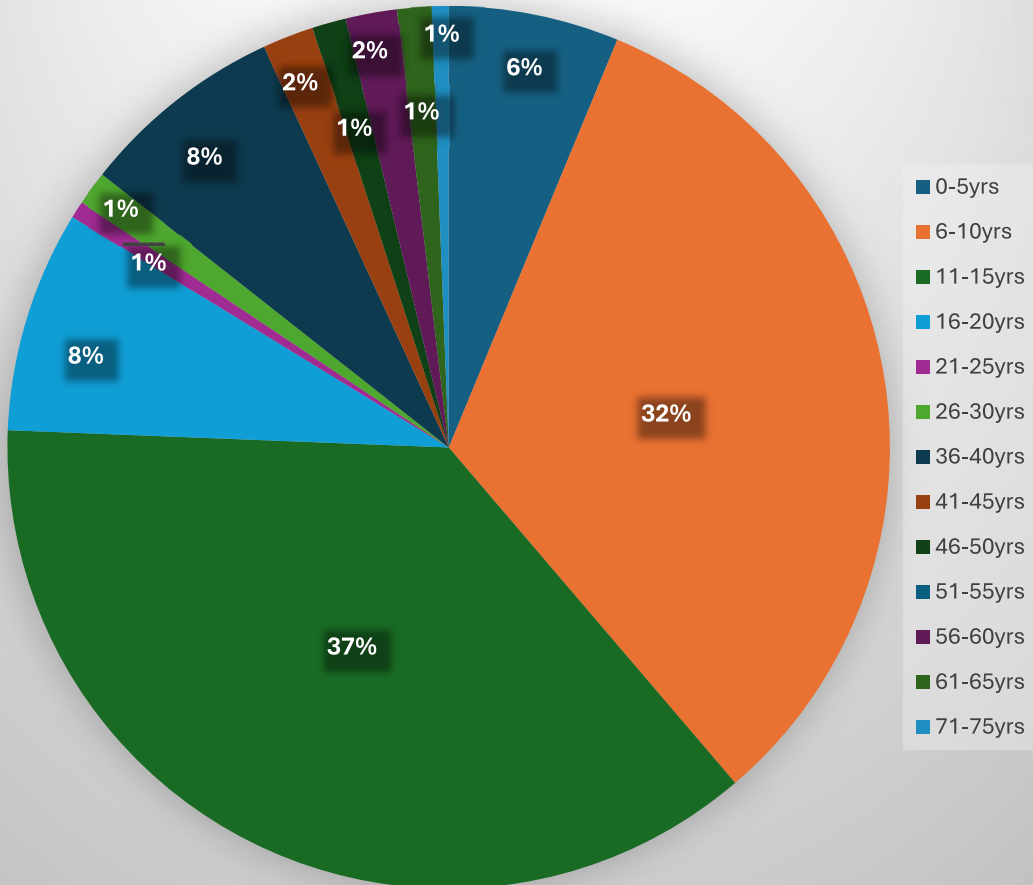
God-Unlimited Outdoor Therapy

Report of the Trustees
for the Year Ended 31 October 2023

Gender Percentages

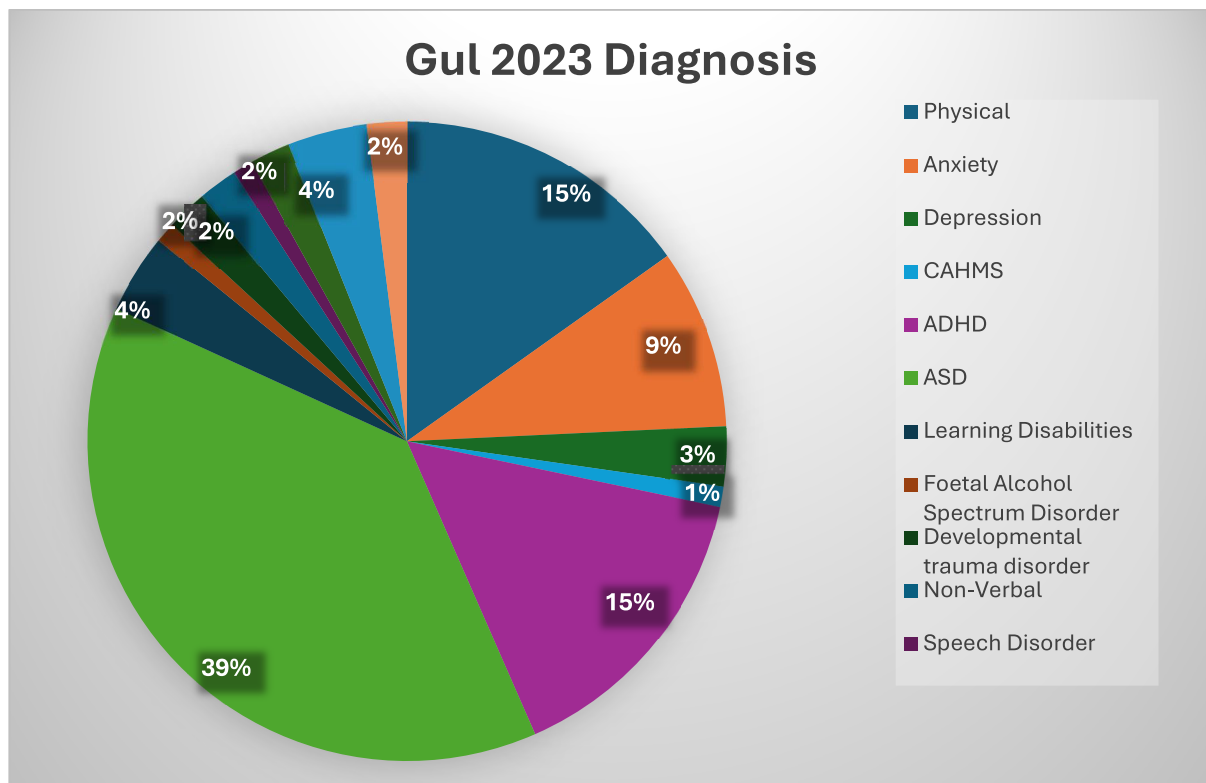


Age of Beneficiaries



God-Unlimited Outdoor Therapy

Report of the Trustees for the Year Ended 31 October 2023



Equine Assisted Therapy and riding

2022/23 continues to see surging demand for Gul's provision with beneficiaries typically presenting with significantly greater needs than in previous years and so they are spending longer at the charity or demanding more from provision than Gul has capacity to offer. Although Gul's team has increased with the addition of a new apprentice and another assistant therapist, demand throughout this period has increased faster than Gul's capacity. The chart above, entitled Gul 2023 Diagnosis, details the range of diagnoses from Gul beneficiaries.

During this financial year the charity has provided therapeutic interventions to beneficiaries such as:

- Children and young people with specialist needs who cannot manage mainstream education services, particularly those with mental health issues and those with physical disabilities. There is a large cohort of young people attending Gul who do not have a formal diagnosis but for whom their behaviour anxiety or mental health is preventing them attending mainstream provision;
- Young people who care for others;
- Local families needing outdoor pursuits;
- Older people aged 65+;
- Service Families;
- Those in the criminal justice system; and
- Those from minority groups such as the traveller community.

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2023

Each beneficiary has a bespoke programme arranged for them which includes activities from the broader offering. All programmes are designed following assessment and are reviewed by lead therapists. This year Gul's assessments and feedback showed that there were tangible improvements in each beneficiary and a wider, general improvement through the promotion of health and wellbeing activities.

Outdoor

Gul offers outdoor learning centred around forest school like provision on a rolling bi-weekly schedule for all its alternative provision beneficiaries. In addition to its core work this year Gul has supported local schools offering outdoor spaces for young people and an overnight camping facility for the year 5/6's which was attended by over 30 young people.

Following the development of its own outdoor therapy certification, which is registered with the Institute for Outdoor Learning, Gul has begun training its team in this qualification. So far 6 members of the team have completed with the remaining 10 due to complete in 2024.

The Bustard

In 2022 to diversify income Gul decided to use spare capacity at The Bustard in Wiltshire to support the local tourist industry and open BnB facilities. This has been so successful that they have been at near capacity since opening, adding much needed revenue. However in 2023 rising need for accommodation in low income single people and veterans has once again seen Gul's accommodation used for supported living. The site supports 4 such individuals who are going through transitional periods in their lives; it is expected these will be medium term placements lasting no longer than 2 years.

The Bustard also runs a successful community café, which is known locally as the Bustard Tea Rooms. In addition the site holds regular fitness classes, wreath making classes, and has a function suite which is used by an independent Alternative Education Provider.

Wales

Since 2019 Gul has operated two sites in Wales, Penlan and Littlemoor, both of which are just outside Carmarthen in South Wales. Gul in Wiltshire continues to support Gul Wales in its administration, fundraising and service delivery.

Penlan is part of a larger farm and camping operation and offers access to horticulture, outdoor education and craft activities, whereas Littlemoor offers equine assisted therapy. Both sites have grown in the last 12 months and are now becoming embedded in the local support system, working with 4 local schools and the local council. Littlemoor, the EAS site, is at full capacity and for the first time is employing staff locally to continue to meet the rising need in the area.

Gul intends to make use of the on-site facilities (outdoor and indoor riding school and stabling for 16 horses) as well as the considerable expertise of the sites owners in running forest school-like sessions, holistic therapy and heritage craft workshops to improve the well-being of disadvantaged individuals in the area.

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2023

Assets

The charity's Riverside site in Wiltshire continues to be the single largest source of provision for Gul and approximately 70% of those who attend Gul are involved with this work stream to a greater or lesser extent. During 2022-23 Gul invested in the Riverside facilities through the replacement of the stable roof, and the installation of a new riding surface with help from the Peter O'Sullivan Trust.

The Bustard remained structurally the same but saw significant improvements to its garden and residential rooms, and essential maintenance on its sewage systems was also undertaken.

Fundraising

2022/23 saw Gul's fundraising position begin to turn a corner with funding from grants totalling £48,962 and donations (£5,484) totalling £54,446, which at 14% of revenue this is below the 20% Gul typically aims to generate. Gul is proud to have received funding from the following organisations.

1. Horse World Trust £1,000
2. Wiltshire Community Foundation Main Grant £5,000
3. Wiltshire Council £5,000
4. Peter O'Sullivan Trust £1,800
5. Wiltshire and Swindon Sports Partnership £3,640
6. Crowdfunder for Bursary income £9,129
7. Other fundraising and events £6,793

Gul also hosted its annual open day which was well attended by over 250 members of the public as well as a number of smaller fundraising events contributing to the raising of just over £67,000 for the charity.

All funded projects were delivered on time and within budget.

Reserves policy

Gul is in the wonderful position of having dedicated supporters who would provide short term cash flow assistance if needed. This has meant Gul has been able to prioritise the stability of Gul's operating framework and the quality of Gul's resources, staff and facilities whilst Gul is in growth mode. Notwithstanding this, Gul recognises the need to plan for contingencies.

If Gul were to have income noticeably greater than expenditure, it would seek to have three months operating costs (£45k) set aside. In addition to this, the charity would aim to have a small contingency fund available to absorb unexpected shocks such as periods of long-term illness/ absence among staff. This is a longer term strategic aim.

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2023

Any reserves Gul holds are held within the main account but tracked within the monthly accounts as separate budgets. Gul may use unrestricted funds from a specific project account to temporarily assist with cash flow but will never restricted funds in this way.

Risk management

Gul's Trustees meet quarterly to (i) discuss the charity strategy, finances (including funding), safeguarding, governance, policy and procedures; (ii) to review Gul's operations, risk assessments and management plans; and (iii) to provide oversight of Gul's management committee. Additional meetings may be called if required.

The core management team at GUL are responsible for the operational management of Gul. Health and safety is discussed at the regular team meetings as an agenda item either relating to specific concerns or policy review. Any immediate concerns are dealt with on a day-to-day basis by team leaders or other appropriate staff member.

Finances are managed using cloud-based software updated weekly, and management reports are produced alongside annual budgets and cash flow forecasts.

External risk is managed using strategic planning and risk assessments undertaken by the senior management team and reviewed by the trustees.

Structure Governance and management

The charity is governed by its constitution. Gul was incorporated on 1 November 2014, prior to this the charity was known as God Unlimited and was registered as a charity founded in 2006.

Gul's female led board of trustees oversees a core management team of the CEO, Operations Director, and Finance manager who in turn oversee a management team of 4 site managers who then manage the delivery teams that sit below them. The board currently consists of the Chair (appointed from the existing trustees) and five further trustees - there have to be at least 3 serving trustees with no maximum limit. All trustees give their time voluntarily and receive no benefits from the charity; they can, however, recover expenses incurred directly as a result of their role.

The core management team meet weekly, and the management team meet bi-weekly to discuss site specific issues. While caring for staff and beneficiaries Gul follows up to date guidance regarding Safeguarding and data protection and is a registered provider of Alternative Education in Wiltshire.

Trustee Induction and Training

Trustees are recruited to ensure a diversity of relevant skills and expertise needed for effective governance of the charity. They are invited to complete a skills audit before undergoing the same safer recruitment process as all staff members and volunteers. Candidate trustees attend a trustee's meeting as an observer to see what's involved before commitment from either side. Separately, candidate trustees are discussed in a meeting between the Chair & CEO.

God-Unlimited Outdoor Therapy

Report of the Trustees **for the Year Ended 31 October 2023**

1. All trustees are made aware of their responsibilities which include:
2. Trustee role and responsibilities;
3. Key documents setting out the framework for the charity including the Memorandum and Articles, all current policies, Business Plan;
4. Financial and funding information including the latest published accounts; and
5. A copy of the Charity Commission: Essential Trustee guide.

Trustees are also invited to a tour of the buildings and locations to see Gul in action and to meet the staff and volunteer team. Several trustees also support Gul indirectly (i.e. not in benefit delivery) through estate management, maintenance, management systems & administration, financial and legal advice, media relations and more.

All Trustees are required to complete statutory and mandatory training annually as per Gul's training policies, this is done via online e-learning and face to face training.

Statement of Trustee Responsibility

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

The law applicable to charities in England & 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 period.

In preparing these financial statements, the Trustees are required to:

1. Select suitable accounting policies and then apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgments and accounting estimates that are reasonable and prudent; and
4. 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 are sufficient to show and explain the charity's transactions and 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 articles of association. 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.

This report was approved by the Board of Trustees on 1 May 2024.

**Independent Examiner's Report to the Trustees of
God-Unlimited Outdoor Therapy**

Independent examiner's report to the trustees of God-Unlimited Outdoor Therapy

I report to the charity trustees on my examination of the accounts of God-Unlimited Outdoor Therapy (the Trust) for the year ended 31 October 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 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Trust 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.

James Gare FCA DChA

Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Date:

God-Unlimited Outdoor Therapy

Statement of Financial Activities
for the Year Ended 31 October 2023

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	12,277	42,169	54,446	30,035
Charitable activities	4				
Activities in furtherance of objectives		248,983	-	248,983	165,424
Supported accommodation		46,641	-	46,641	27,453
Investment income	3	134	-	134	3
Other income	5	38,292	-	38,292	44,339
Total		<u>346,327</u>	<u>42,169</u>	<u>388,496</u>	<u>267,254</u>
EXPENDITURE ON					
Charitable activities	6				
Activities in furtherance of objectives		<u>310,112</u>	<u>37,991</u>	<u>348,103</u>	<u>263,032</u>
NET INCOME		36,215	4,178	40,393	4,222
RECONCILIATION OF FUNDS					
Total funds brought forward		18,361	2,234	20,595	16,373
TOTAL FUNDS CARRIED FORWARD		<u><u>54,576</u></u>	<u><u>6,412</u></u>	<u><u>60,988</u></u>	<u><u>20,595</u></u>

The notes form part of these financial statements

God-Unlimited Outdoor Therapy

Balance Sheet
31 October 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	12	495,477	501,107
CURRENT ASSETS			
Debtors	13	7,989	8,195
Cash at bank and in hand		44,638	9,568
		<u>52,627</u>	<u>17,763</u>
CREDITORS			
Amounts falling due within one year	14	(17,120)	(15,894)
NET CURRENT ASSETS		<u>35,507</u>	<u>1,869</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		530,984	502,976
CREDITORS			
Amounts falling due after more than one year	15	(469,996)	(482,381)
NET ASSETS		<u>60,988</u>	<u>20,595</u>
FUNDS	18		
Unrestricted funds		54,575	18,361
Restricted funds		6,413	2,234
TOTAL FUNDS		<u>60,988</u>	<u>20,595</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



E Walters - Trustee

God-Unlimited Outdoor Therapy

Notes to the Financial Statements **for the Year Ended 31 October 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

God-Unlimited Outdoor Therapy is a charitable incorporated organisation (CIO) registered in England and Wales.

The address of the principal office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are stated in the trustees report.

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 the 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) 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 on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on straight line basis
Improvements to property	- 2% on straight line basis
Equine, fixtures & fittings	- 25% on reducing balance

No depreciation is provided on freehold land.

Fixed assets are included at cost less accumulated depreciation. Expenditure is only capitalised on individual assets with a cost of at least £1,000.

Taxation

The charity is exempt from tax on its charitable activities.

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. Trade debtors, trade creditors and accruals are held at amortised cost as detailed in notes 13 and 14. Cash is measured at face value. Fixed asset investments are measured at fair value as detailed in note 12. Prepayments are not financial instruments.

Other Loans

Loans from individuals repayable in more than one year, with no fixed repayment date, are initially recognised and measured at the amount received, with the carrying amount adjusted in subsequent year to reflect repayments and any accrued interest and adjusted if necessary for any impairment.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	5,484	11,683
Gift aid	-	736
Grants	48,962	17,616
	<u>54,446</u>	<u>30,035</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>134</u>	<u>3</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023 £	2022 £
Activities in furtherance of objectives	Activities in furtherance of objectives	248,983	165,424
Supported accommodation	Supported accommodation	46,641	27,453
		<u>295,624</u>	<u>192,877</u>

5. OTHER INCOME

	2023 £	2022 £
Rent receivable	7,500	14,010
Other income	14,031	18,463
Café income	16,761	11,866
	<u>38,292</u>	<u>44,339</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Activities in furtherance of objectives	<u>312,807</u>	<u>35,296</u>	<u>348,103</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	187,240	144,723
Rates and water	3,414	3,540
Insurance	7,312	6,663
Light and heat	885	699
Outdoor activities	71,344	56,659
Repairs & maintenance	25,836	13,887
Communication and information technology	4,590	1,903
Advertising and marketing	1,721	720
Staff training	4,256	2,761
Professional fees	998	929
General expenses	5,211	1,605
	<u>312,807</u>	<u>234,089</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Activities in furtherance of objectives	<u>7,373</u>	<u>24,499</u>	<u>3,424</u>	<u>35,296</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2023 Activities in furtherance of objectives £	2022 Total activities £
Professional fees	452	-
Subscriptions	750	2,372
Depreciation	6,171	6,366
Bank charges	122	500
Interest payable and similar charges	24,377	16,519
Independent examiner fees	3,424	3,186
	<u>35,296</u>	<u>28,943</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2023 nor for the year ended 31 October 2022.

10. STAFF COSTS

	2023 £	2022 £
Wages and salaries	178,842	139,252
Social security costs	5,606	3,343
Other pension costs	2,792	2,128
	<u>187,240</u>	<u>144,723</u>

Key management personnel remuneration

The charity considers its key management personnel to comprise the trustees, the Chief Executive Officer and the operations director. The remuneration paid to key management personnel during the year was £35,376 (2022: £31,687).

The average monthly number of employees during the year was as follows:

	2023	2022
Charitable activities	<u>16</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,661	10,374	30,035
Charitable activities			
Activities in furtherance of objectives	165,424	-	165,424
Supported accommodation	27,453	-	27,453
Investment income	3	-	3
Other income	44,339	-	44,339
Total	<u>256,880</u>	<u>10,374</u>	<u>267,254</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Charitable activities			
Activities in furtherance of objectives	253,604	9,428	263,032
	<u> </u>	<u> </u>	<u> </u>
NET INCOME	3,276	946	4,222
RECONCILIATION OF FUNDS			
Total funds brought forward	15,085	1,288	16,373
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>18,361</u>	<u>2,234</u>	<u>20,595</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Equine, fixtures & fittings £	Totals £
COST				
At 1 November 2022	455,209	62,071	9,609	526,889
Additions	-	-	541	541
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 October 2023	455,209	62,071	10,150	527,430
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION				
At 1 November 2022	15,212	4,926	5,644	25,782
Charge for year	3,803	1,241	1,127	6,171
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 October 2023	19,015	6,167	6,771	31,953
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE				
At 31 October 2023	436,194	55,904	3,379	495,477
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 October 2022	439,997	57,145	3,965	501,107
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	7,321	7,064
Other debtors	668	1,131
	<u> </u>	<u> </u>
	7,989	8,195
	<u> </u>	<u> </u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 16)	10,292	11,865
Trade creditors	800	1,274
Taxation and social security	3,317	280
Other creditors	2,711	2,475
	<u>17,120</u>	<u>15,894</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans (see note 16)	193,107	202,292
Other creditors	276,889	280,089
	<u>469,996</u>	<u>482,381</u>

16. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>10,292</u>	<u>11,865</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>41,169</u>	<u>47,458</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>151,938</u>	<u>154,834</u>
Amounts falling due in more than five years:		
Repayable otherwise than by instalments:		
Other loans more 5yrs non-inst	<u>276,889</u>	<u>280,089</u>

Other loans represent unsecured loans from individuals with no repayment terms. Apart from loans of £27,074 at 31 October 2023, which are interest free, interest of the Bank Rate plus 2% is added to loans.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	495,477	-	495,477	501,107
Current assets	46,214	6,413	52,627	17,763
Current liabilities	(17,120)	-	(17,120)	(15,894)
Long term liabilities	(469,996)	-	(469,996)	(482,381)
	<u>54,575</u>	<u>6,413</u>	<u>60,988</u>	<u>20,595</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

18. MOVEMENT IN FUNDS

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	18,361	36,214	54,575
Restricted funds			
Bustard Development	364	(364)	-
Cross Plain Health Centre	1,364	(955)	409
Local Giving	420	-	420
NI	86	-	86
Horsetrust World	-	(13)	(13)
Community Foundation Wiltshire and Swindon	-	232	232
Wiltshire and Swindon Sport	-	434	434
GUL Scotland	-	600	600
Bursary Income	-	4,245	4,245
	<u>2,234</u>	<u>4,179</u>	<u>6,413</u>
TOTAL FUNDS	<u>20,595</u>	<u>40,393</u>	<u>60,988</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	346,327	(310,113)	36,214
Restricted funds			
Bustard Development	-	(364)	(364)
Cross Plain Health Centre	-	(955)	(955)
Horsetrust World	1,000	(1,013)	(13)
Wiltshire Council	5,000	(5,000)	-
Community Foundation Wiltshire and Swindon	4,800	(4,568)	232
Paul O'Sullivan Trust	18,000	(18,000)	-
Wiltshire and Swindon Sport	3,640	(3,206)	434
GUL Scotland	600	-	600
Bursary Income	9,129	(4,884)	4,245
	<u>42,169</u>	<u>(37,990)</u>	<u>4,179</u>
TOTAL FUNDS	<u>388,496</u>	<u>(348,103)</u>	<u>40,393</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
Unrestricted funds			
General fund	15,085	3,276	18,361
Restricted funds			
Bustard Development	-	364	364
WASP satellite clubs	18	(18)	-
Cross Plain Health Centre	684	680	1,364
Local Giving	500	(80)	420
NI	86	-	86
	<u>1,288</u>	<u>946</u>	<u>2,234</u>
TOTAL FUNDS	<u><u>16,373</u></u>	<u><u>4,222</u></u>	<u><u>20,595</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	256,880	(253,604)	3,276
Restricted funds			
Bustard Development	1,000	(636)	364
WASP satellite clubs	-	(18)	(18)
Groundwork	500	(500)	-
Cross Plain Health Centre	2,010	(1,330)	680
Local Giving	-	(80)	(80)
Foal	394	(394)	-
Riverside Stable Roof	4,494	(4,494)	-
Other Restrictd Income	1,976	(1,976)	-
	<u>10,374</u>	<u>(9,428)</u>	<u>946</u>
TOTAL FUNDS	<u><u>267,254</u></u>	<u><u>(263,032)</u></u>	<u><u>4,222</u></u>

The Bustard Development fund is for repair and development costs to the Bustard property.

The Wiltshire and Swindon Sport (WASP) satellite clubs fund is for the purchase of tents.

The Groundwork fund is for the fence / surface of the riding centre.

The Cross Plain Health Centre fund is for HETI project funding.

The Local Giving fund is for gardening.

The Foal fund is for the care of a Foal.

The Riverside stable roof fund is for the repairs required to the stable roof at Riverside.

The NI fund is set aside for national insurance payments.

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

19. RELATED PARTY DISCLOSURES

The charity made purchases of £16,183 (2022: £10,933) and sales of £4,431 (2022: £7,074) from / to Rainbow 2 Ltd, a company of which Dr Celia Grummitt is a director. There is a debtor of £358 owed from Rainbow 2 Ltd at the year end. Interest of £8,647 was added to a loan from William Grummitt, the husband of Dr Celia Grummitt.

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 October 2022
for
God-Unlimited Outdoor Therapy

Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

God-Unlimited Outdoor Therapy

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for the Year Ended 31 October 2022

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Detailed Statement of Financial Activities	22 to 23

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2022

The charity is a charitable incorporated organisation (CIO) controlled by its Association constitution.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159337

Principal address

The Bustard Inn
Shrewton
Salisbury
SP3 4DU

Trustees

P Curry
J Dixon-Clegg (resigned September 2022)
E Walters
C Rivers
D Whimpenny

Independent Examiner

Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Bank

Lloyds Bank
Salisbury

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2022

Report of the Chair

Introduction

God Unlimited Outdoor Therapy, also referred to as Gul Outdoor Therapy or simply Gul, was established to provide activities and therapeutic interventions. These take place outdoors to improve the health and wellbeing of individuals who need such provision due to their age, ill-health or disability, financial hardship or social circumstances. In all cases, Gul seeks to improve the quality of its beneficiaries' lives.

During 2021/22, Gul sought to adapt to a post COVID environment, which meant putting in place stricter financial controls, limiting expenditure, and proactively and creatively seeking additional sources of income. Despite numerous challenges, this financial period was Gul's most successful to date both in terms of financial performance but also, more importantly, in the service delivered. Gul delivered 17,997 hours of outdoor therapy and Alternative Education provision to 261 beneficiaries from across Wiltshire, Hampshire, Somerset, Dorset and Carmarthenshire Council support services. Gul now serves over 85 schools, partner charities including Alabare, Barnados and Community First, social enterprises and individuals. 60% of Gul's provision in its primary programme is centred around using horses, ridden or ground based, to teach skills and enhance mental-health and wellbeing (Equine Assisted Therapy). 30% is using outdoor spaces such as woodlands for the same purpose, i.e. using Navigation, Gardening, Bush Craft and Alternative Provision, and 10% provides supported accommodation, community events and a large community tea room that is open to the public.

Gul is governed robustly according to its Christian values and equal opportunities policy, which dictate that Gul as an organisation is open to all, regardless of background. Gul's board of 4 trustees (soon to increase to 6) oversees a core management team of the CEO, Operations Director and Finance Manager. This executive team oversees a management team of 4 site managers who then manage the delivery teams that sit below them. The trustees meet quarterly to discuss charity strategy, policy, finance, safeguarding, governance and oversight of the management committee. The core team meets weekly and the management team meets bi-weekly to discuss site specific issues. While caring for its users and staff, Gul follows up to date guidance regarding Safeguarding and data protection, and it is a registered provider of Alternative Education in Wiltshire.

The charity has:

- Increased its income by £17,000 to £267,000;
- Increased our number of referring partners to over 85 organisations across all surrounding counties; and,
- Successfully opened two new workstreams from its Bustard site.

This incredible work has been facilitated by a team of 13 individuals and 30 volunteers, who work to deliver the charity's aims across its sites.

However, the future is presenting a daunting combination of challenges, while the country is still emerging from Covid and experiencing a cost-of-living crisis. These challenges are;

- recruitment of professional staff;
- increasing demand for services, made worse by the cost of living crisis;
- increased competition for charitable grants, private donors; and,
- increasing staff and operating costs.

Despite the challenging environment Gul is confident about its future and looking forward to a successful 2022/23.

Objects

The objects of the CIO are as follows:

- (1) To provide or assist in the provision of facilities and therapeutic interventions through a network of healthy community and therapy centres for individuals who have need of such provision by reason of their age, ill-health or disability, financial hardship or social circumstances with the object of improving their conditions of life.
- (2) To advance the Christian faith for the public benefit.

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2022

Activities, Provision, Outputs and Outcomes

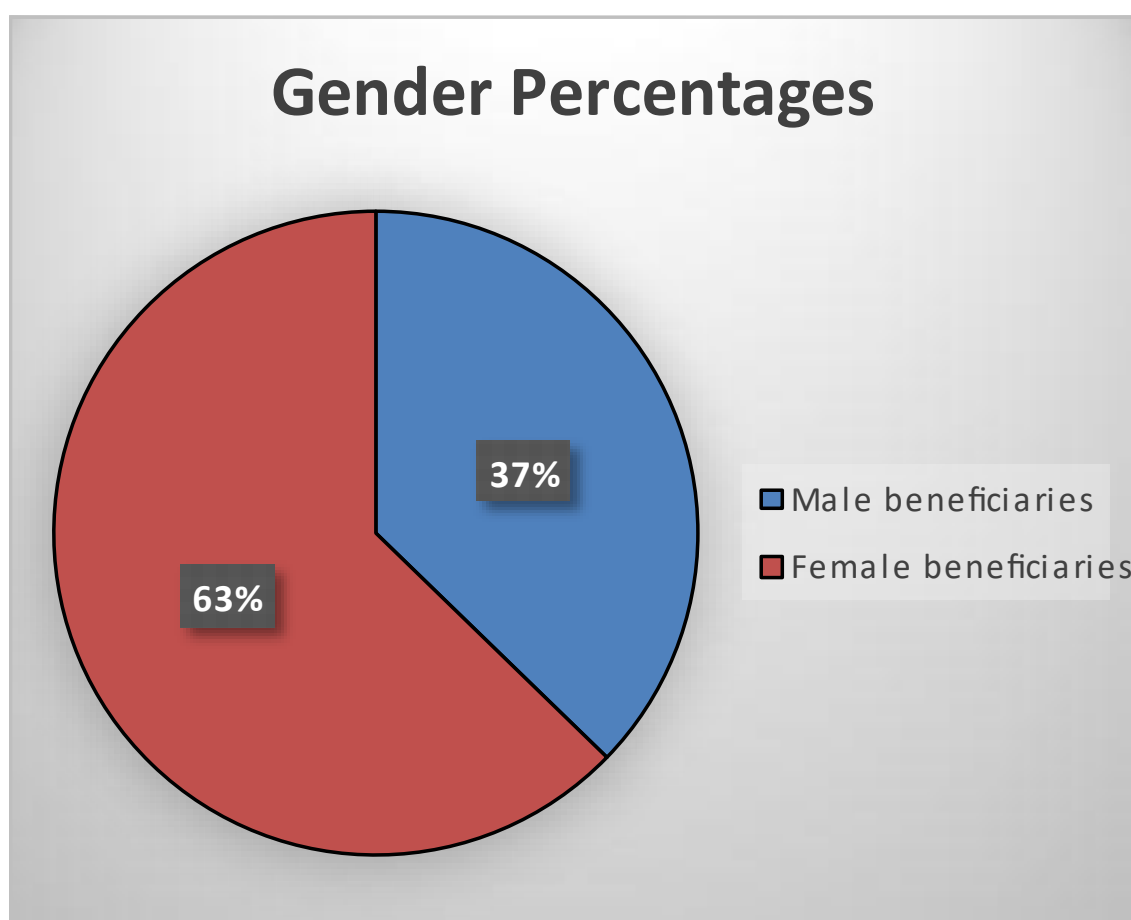
Gul refers to people who use its service as beneficiaries.

In 2021-22, 220 beneficiaries benefited directly from attending Riverside and, beyond this, there was an indirect benefit to their families, wider society and the community as a whole.

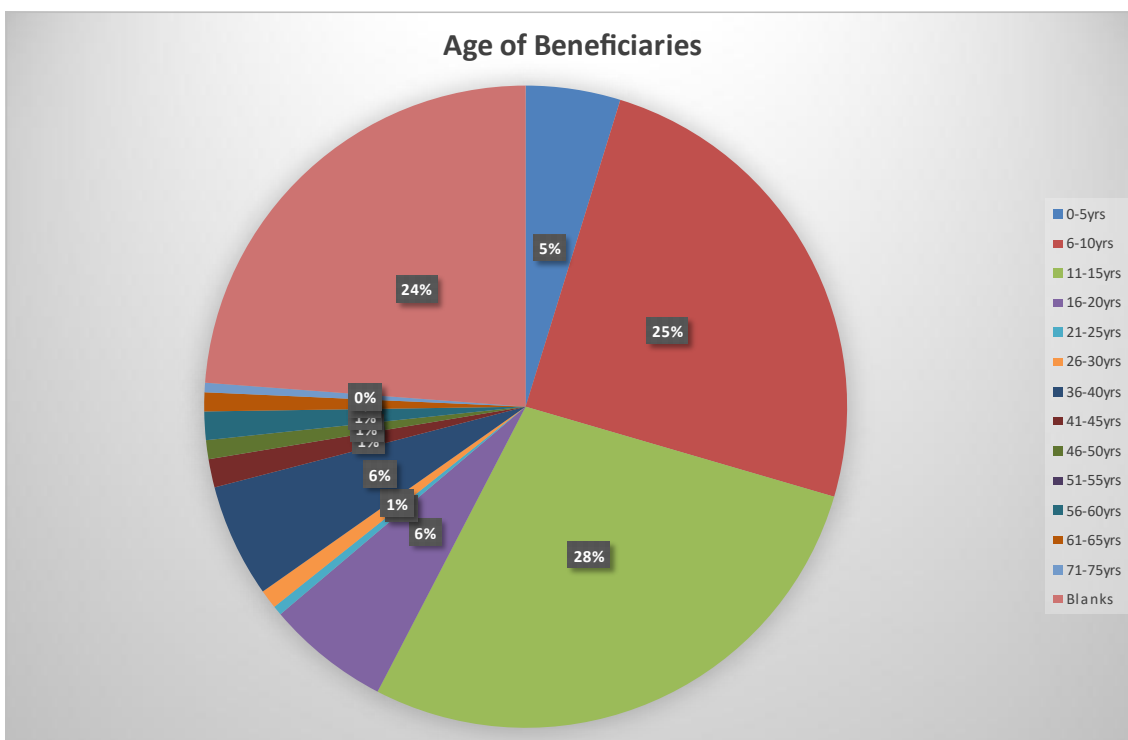
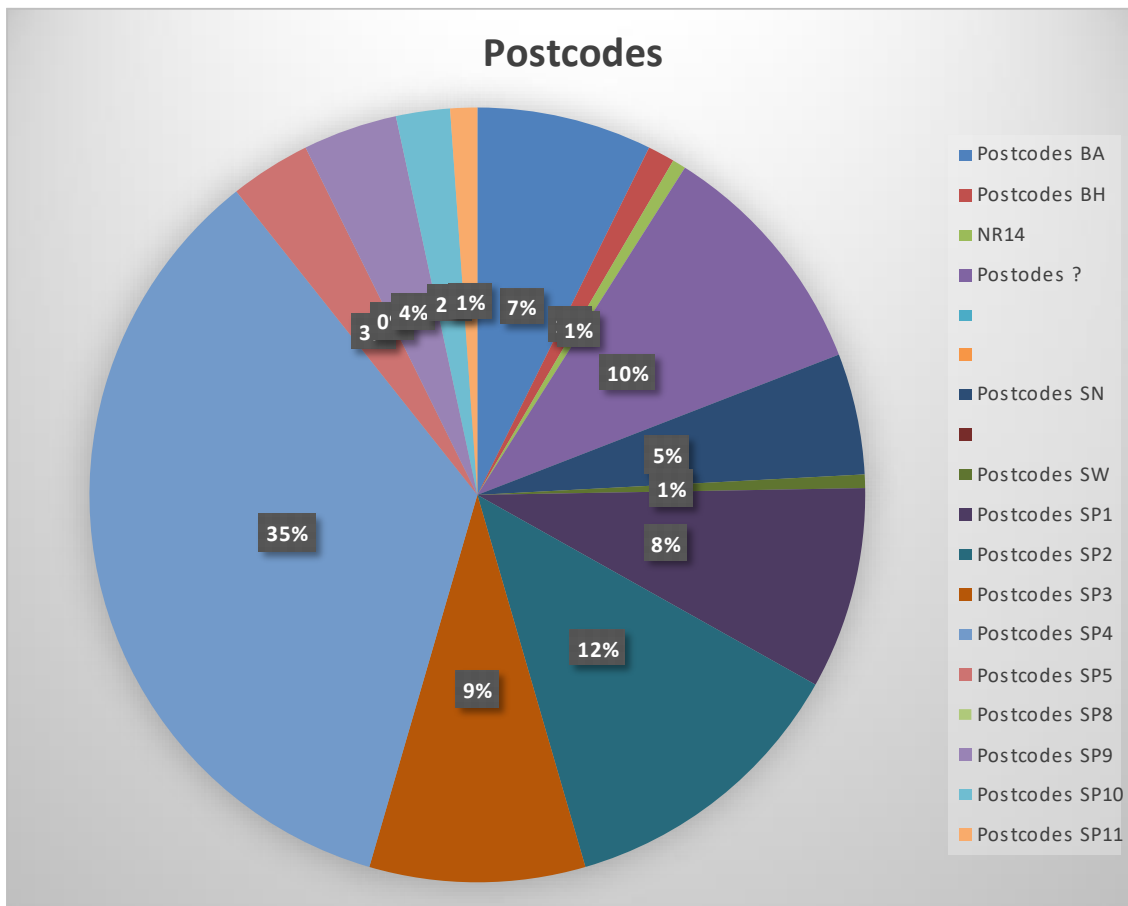
During the same period, Gul provided 17997 hours of provision at its centres. This included:

- therapy work defined as work undertaken with qualified staff or volunteers upon which notes are taken and recorded formally; and,
- activities for the general public including:
 - riding lessons and holiday camps at its Riverside, Bustard and Littlemoor sites;
 - accommodation and community groups at its Bustard and Penlan sites; and,
 - horticulture at its Riverside and Penlan sites.

Gul's service serves its local communities and beyond, and is open for all ages, genders and backgrounds. Measurements from its demographic data can be seen below.



God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2022



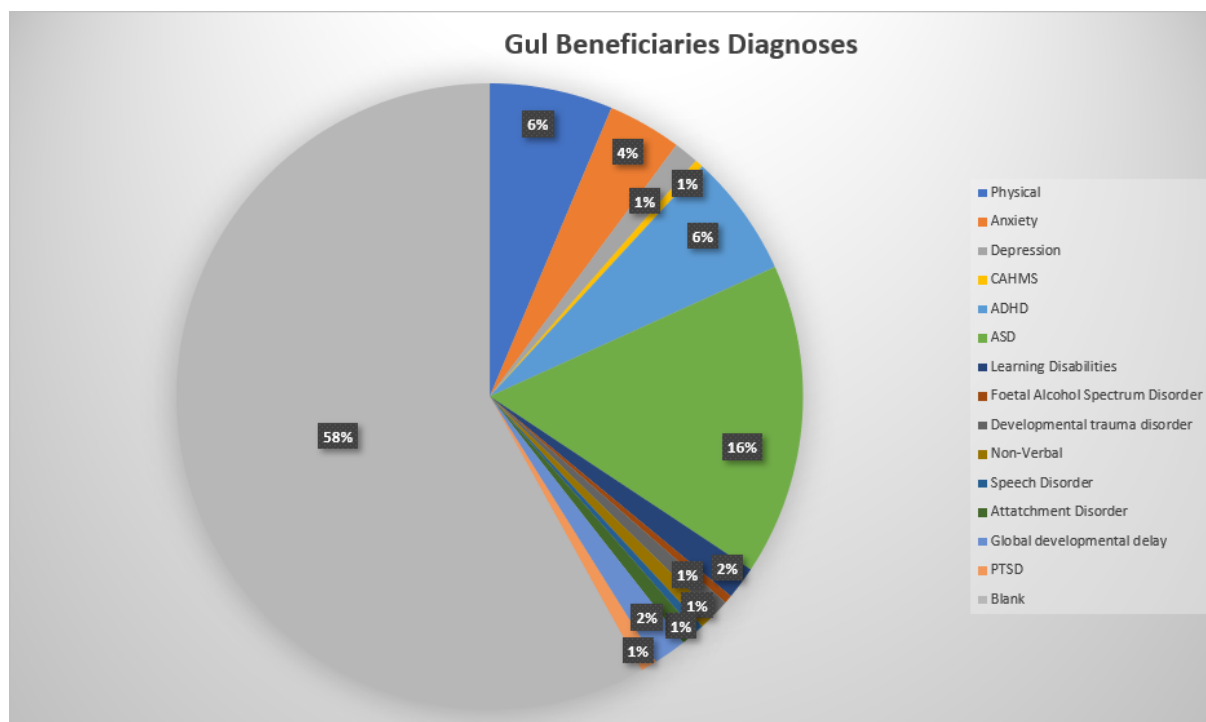
God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2022

Equine Assisted Therapy and Riding

2021-22 has seen a surge in an already rising demand. This surge is primarily due to the cost of living crisis, the slower than anticipated societal recovery from COVID and the over stretched social care system.

The impact on Gul is not just the numbers, it is also that many individuals have significantly greater therapeutic needs so they spend longer at the charity. Often, all these can combine to demand more provision than Gul has the capacity to offer and so Gul now has a waiting list.

We have increased Gul's team with the addition of a new apprentice and another assistant therapist and will continue to build the team but demand throughout this period thus far has increased faster than capacity. The chart below details the range of diagnoses from Gul beneficiaries.



During the financial year the provision of the charity has provided therapeutic interventions to beneficiaries such as:

- Children and young people with specialist needs who cannot manage mainstream services, particularly those with mental health issues and those with physical disabilities. There is a large cohort of young people attending Gul who do not have a formal diagnosis but for whom their behaviour anxiety or mental health is preventing them attending mainstream provision;
- Young people who care for others;
- Local families needing outdoor pursuits;
- Older people aged 65+;
- Service Families;
- Those in the criminal justice system;
- Those from minority groups such as the traveller community.

Each beneficiary has a bespoke programme arranged for them, selected from a range of activities. All programmes are designed following an assessment that is reviewed by lead therapists. There were tangible improvements for each beneficiary and a wider, general improvement across the community through the promotion of health and wellbeing activities.

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2022

Outdoor

2021-22 saw Gul completely embed its non-equine activities into its core therapeutic work and, as a result, Gul has continued to grow its outdoor work streams. The charity has offered NNAS navigation training, outdoor pursuits and adventure training for staff and beneficiaries, expanded the outdoor team with the addition of a new forest school trainee and regularly explores topics such as Fire lighting and cookery, outdoor craft, biology, geography and horticulture.

Gul also began the process of certifying its internal certifications with AQA to achieve national recognition for its work. In addition to core work, Gul has supported local schools by offering outdoor spaces for the young people and an overnight camping facility for Years 5 and 6, which was attended by over 30 young people. Gul hosted its annual open day, which was well attended by over 250 members of the public, and it also hosted a number of smaller fundraising events that helped to raise just over £12,000 for the charity.

The Bustard

To diversify its sources of income, the Bustard decided to use its accommodation to support the local tourist industry and open B&B facilities. These have been at near capacity since opening, providing much needed revenue. At the same time, the site has continued to support 5 individuals through transitional periods in their lives, one of whom has now successfully transitioned to independent living.

The Bustard also runs regular fitness classes and a successful community café branded as the Bustard Tea Rooms. It also uses its function suite to support an independent Alternative Provider of Education.

Wales

Since 2019, Gul has operated two sites in Wales, Penlan and Littlemoor, both of which are just outside Carmarthen in South Wales. Penlan is part of a larger farm and camping operation and offers access to horticulture, outdoor education and craft activities, whereas Littlemoor offers equine assisted therapy.

Both sites have grown in the last 12 months and are now becoming embedded in the local support system, working with 4 local schools and the local council. Gul intends to make use of the on-site facilities (outdoor and indoor riding school and stabling for 16 horses) as well as the considerable expertise of the sites owners in running forest school-like sessions, holistic therapy and heritage craft workshops to improve the well-being of disadvantaged individuals in the area. Gul in Wiltshire continues to support Gul Wales in its administration, fundraising and service delivery, and it expects

this service to continue to grow long into the future, serving the vulnerable people of Carmarthenshire.

Norfolk

During 2021-22 Gul's fledging site in Norfolk made the difficult decision to close due to a change in the circumstances of its founders. In their short time of operation, they achieved a significant amount for their beneficiaries. Gul is now seeking new volunteers to found a new operation in Norfolk.

Pulse

Gul took over stewardship of the Pulse programme (a Christian camping programme for young people) just prior to lockdown. Gul managed their finance and provided insurance cover for the programme as well as governance and support. In 2022, Pulse was able to find a permanent home with an outreach programme based from a church in Southampton and all operations and ownership of the programme were transferred from Gul to Southampton. This is an excellent outcome for all parties.

Assets

The charity's Riverside site continues to be the single largest source of provision for Gul with approximately 70% of those who attend Gul overall. During 2020-21 Gul invested in its Riverside asset, installing a new roof on its larger stable block and upgrading its outdoor riding arena.

Penlan has expanded its outdoor play area. Littlemoor has added new stables and an office. The Bustard has made significant improvements to its garden and residential rooms.

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2022

Fundraising

2021-22 saw Gul's fundraising position begin to turn a corner with the recovery of funding from grants and donations to £30,439. However this remains at 11% of income which is below Gul's 20% target.

Gul is proud to have received funding from the following organisations.

- Abri Core Funding £3000
- Wiltshire Community Foundation Main Grant £5000
- Wiltshire Council £800
- Tesco Grant Wales £500
- Wiltshire Council Health and Well Being board £1500
- Crowdfunder £1793.74
- Crowdfunder £2700
- Bailey Thomas Charitable Fund £2000
- Coop Community Fund £322

All funded projects were delivered on time and within budget.

Reserves Policy

Gul recognises the need for contingency planning, but has rarely been in a position to create a financial reserve as there has always been a need to find extra funding to meet urgent operational demands.

Once Gul reaches the point where its income is noticeably greater than expenditure, then it would seek to have a minimum of three months' operating costs (£67k) set aside, together with a second small contingency fund available to absorb unexpected shocks such as periods of long-term illness and absences among staff.

Contingency funds are held within the main account but tracked within the monthly accounts as separate budgets.

Gul is happy to use unrestricted funds from a project account to temporarily assist with cash flow but never restricted funds.

Gul is in the wonderful position of having dedicated supporters who would provide short term cash flow assistance if needed.

Risk Management

Gul's Trustees meet quarterly to review Gul's operations, funding, policies, procedures, risk assessments and management plans as part of its overall governance and risk mitigation strategy. The Senior Management Team meets weekly to discuss operational management and immediate concerns are dealt with on a day-to-day basis by team leaders and qualified staff.

Finances are managed using cloud-based software updated weekly, and management reports are produced alongside annual budgets and cash flow forecasts.

Health and safety is discussed at meetings as an agenda item either relating to specific concerns or policy review.

External risk is managed using strategic planning and risk assessments undertaken by the Senior Management Team and reviewed by the Trustees.

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2022

Structure Governance and management

The charity is governed by its constitution. It was incorporated on November 1st 2014, prior to this the charity was known as God Unlimited and was a registered charity founded in 2006.

Gul's management team expended significant effort during the lockdown period to ensure Gul was on a solid footing in all areas, from a systems and governance point of view. This, combined with the incredible efforts of Gul's team of therapists, assistants, grooms and volunteers, has ensured that Gul received a 5 star rating from Wiltshire Council for its Animal Welfare Licence. Structured training programs and continued professional development resulted in Gul being added to the Human Equine Interaction Register, AQA and CPD certification schemes. The Core Team undertook several internal reviews of Gul's strategy, stakeholder engagement and mentoring, which are predicted to bear fruit in the coming financial year.

All trustees give their time voluntarily and receive no benefits from the charity; they can, however, recover expenses incurred directly as a result of their role.

The board currently consists of the Chair (appointed from the existing trustees) and three further trustees - there have to be at least 3 serving trustees with no maximum limit. Additional potential trustees are being recruited.

Trustee Induction and Training

Trustees are recruited to ensure a diversity of relevant skills, expertise and experience necessary for effective governance. They are invited to complete a skills audit before undergoing the same recruitment process as all staff members and volunteers.

Candidate trustees are identified and approached to establish if they are interested and suitable. If so, each candidate trustee attends a trustee's meeting as an observer to see what's involved before commitment from either side. Once committed, they participate in Trustee meetings and their appointments are approved at the annual AGM.

All trustees are made aware of their responsibilities which include familiarity with:

- Their Trustee role and responsibilities
- Key documents setting out the framework for the charity including the Memorandum and Articles, all current policies, Business Plan.
- Financial and funding information including the latest published accounts
- A copy of the Charity Commission: Essential Trustee guide

Trustees are also encouraged to tour the buildings and locations to see Gul in action and to meet the staff and volunteer teams. Several trustees also support Gul indirectly, (i.e. not in benefit delivery), through estate management, maintenance, management systems & administration, financial and legal advice, communication and more.

All Trustees are required to complete statutory and mandatory training annually as per Gul's training policies. This is done via online e-learning and face to face training.

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2022

Statement of Trustee Responsibility

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

The law applicable to charities in England & 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 period.

In preparing these financial statements, the Trustees are required to:

1. Select suitable accounting policies and then apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgments and accounting estimates that are reasonable and prudent;
4. 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 are sufficient to show and explain the charity's transactions and 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 articles of association. 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.

Approved by order of the board of trustees on 5 July 2023 and signed on its behalf by:



.....
E Walters - Trustee

**Independent Examiner's Report to the Trustees of
God-Unlimited Outdoor Therapy**

Independent examiner's report to the trustees of God-Unlimited Outdoor Therapy

I report to the charity trustees on my examination of the accounts of God-Unlimited Outdoor Therapy (the Trust) for the year ended 31 October 2022.

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 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 Trust 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.



James Gare FCA DChA
Institute of Chartered Accountants in England and Wales
Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Date: 20 July 2023

God-Unlimited Outdoor Therapy

Statement of Financial Activities
for the Year Ended 31 October 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	19,661	10,374	30,035	42,495
Charitable activities					
Activities in furtherance of objectives		165,424	-	165,424	153,030
Supported accommodation		27,453	-	27,453	30,026
Investment income	3	3	-	3	2
Other income	5	44,339	-	44,339	24,821
Total		<u>256,880</u>	<u>10,374</u>	<u>267,254</u>	<u>250,374</u>
EXPENDITURE ON					
Charitable activities	6				
Activities in furtherance of objectives		<u>253,604</u>	<u>9,428</u>	<u>263,032</u>	<u>242,369</u>
NET INCOME		3,276	946	4,222	8,005
RECONCILIATION OF FUNDS					
Total funds brought forward		15,085	1,288	16,373	8,368
TOTAL FUNDS CARRIED FORWARD		<u>18,361</u>	<u>2,234</u>	<u>20,595</u>	<u>16,373</u>

The notes form part of these financial statements

God-Unlimited Outdoor Therapy

Balance Sheet
31 October 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	12	501,107	506,463
CURRENT ASSETS			
Debtors	13	8,195	9,990
Cash at bank and in hand		<u>9,568</u>	<u>24,870</u>
		17,763	34,860
CREDITORS			
Amounts falling due within one year	14	<u>(15,894)</u>	<u>(24,463)</u>
NET CURRENT ASSETS		<u>1,869</u>	<u>10,397</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		502,976	516,860
CREDITORS			
Amounts falling due after more than one year	15	<u>(482,381)</u>	<u>(500,487)</u>
NET ASSETS		<u>20,595</u>	<u>16,373</u>
FUNDS	18		
Unrestricted funds		18,361	15,085
Restricted funds		<u>2,234</u>	<u>1,288</u>
TOTAL FUNDS		<u>20,595</u>	<u>16,373</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 05 July 2023.....
and were signed on its behalf by:



.....
E Walters - Trustee

God-Unlimited Outdoor Therapy

Notes to the Financial Statements **for the Year Ended 31 October 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

God-Unlimited Outdoor Therapy is a charitable incorporated organisation (CIO) registered in England and Wales.

The address of the principal office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are stated in the trustees report.

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 the 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) 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 on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on straight line basis
Improvements to property	- 2% on straight line basis
Equine, fixtures & fittings	- 25% on reducing balance

No depreciation is provided on freehold land.

Fixed assets are included at cost less accumulated depreciation. Expenditure is only capitalised on individual assets with a cost of at least £1,000.

Taxation

The charity is exempt from tax on its charitable activities.

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. Trade debtors, trade creditors and accruals are held at amortised cost as detailed in notes 13 and 14. Cash is measured at face value. Fixed asset investments are measured at fair value as detailed in note 12. Prepayments are not financial instruments.

Other Loans

Loans from individuals repayable in more than one year, with no fixed repayment date, are initially recognised and measured at the amount received, with the carrying amount adjusted in subsequent year to reflect repayments and any accrued interest and adjusted if necessary for any impairment.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	11,683	11,348
Gift aid	736	1,387
Grants	<u>17,616</u>	<u>29,760</u>
	<u>30,035</u>	<u>42,495</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>3</u>	<u>2</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022 £	2021 £
Activities in furtherance of objectives	Activities in furtherance of objectives	165,424	153,030
Supported accommodation	Supported accommodation	<u>27,453</u>	<u>30,026</u>
		<u>192,877</u>	<u>183,056</u>

5. OTHER INCOME

	2022 £	2021 £
Rent receivable	14,010	14,925
Other income	18,463	3,880
Café income	<u>11,866</u>	<u>6,016</u>
	<u>44,339</u>	<u>24,821</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Activities in furtherance of objectives	<u>234,089</u>	<u>28,943</u>	<u>263,032</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	144,723	144,558
Rates and water	3,540	4,513
Insurance	6,663	6,240
Light and heat	699	1,739
Outdoor activities	56,659	38,239
Repairs & maintenance	13,887	17,302
Communication and information technology	1,903	1,818
Advertising and marketing	720	689
Staff training	2,761	572
Bad debts	-	1,142
Professional fees	929	-
General expenses	<u>1,605</u>	<u>1,873</u>
	<u>234,089</u>	<u>218,685</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Activities in furtherance of objectives	<u>8,738</u>	<u>17,019</u>	<u>3,186</u>	<u>28,943</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2022 Activities in furtherance of objectives £	2021 Total activities £
Professional fees	-	170
Subscriptions	2,372	772
Depreciation	6,366	6,600
Bank charges	500	347
Interest payable and similar charges	16,519	13,407
Independent examiner fees	<u>3,186</u>	<u>2,388</u>
	<u>28,943</u>	<u>23,684</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2022 nor for the year ended 31 October 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2022 nor for the year ended 31 October 2021.

10. STAFF COSTS

	2022 £	2021 £
Wages and salaries	139,252	140,463
Social security costs	3,343	2,041
Other pension costs	<u>2,128</u>	<u>2,054</u>
	<u>144,723</u>	<u>144,558</u>

Key management personnel remuneration

The charity considers its key management personnel to comprise the trustees, the Chief Executive Officer and the operations director. The remuneration paid to key management personnel during the year was £31,687 (2021: £28,267).

The average monthly number of employees during the year was as follows:

	2022	2021
Charitable activities	<u>15</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,426	7,069	42,495
Charitable activities			
Activities in furtherance of objectives	153,030	-	153,030
Supported accommodation	30,026	-	30,026
Investment income	2	-	2
Other income	<u>24,821</u>	<u>-</u>	<u>24,821</u>
Total	243,305	7,069	250,374

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
	<u>£</u>	<u>£</u>	<u>£</u>
EXPENDITURE ON			
Charitable activities			
Activities in furtherance of objectives	228,871	13,498	242,369
	<u>228,871</u>	<u>13,498</u>	<u>242,369</u>
NET INCOME/(EXPENDITURE)	14,434	(6,429)	8,005
RECONCILIATION OF FUNDS			
Total funds brought forward	651	7,717	8,368
	<u>651</u>	<u>7,717</u>	<u>8,368</u>
TOTAL FUNDS CARRIED FORWARD	<u>15,085</u>	<u>1,288</u>	<u>16,373</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Equine, fixtures & fittings £	Totals £
COST				
At 1 November 2021	455,209	61,654	9,016	525,879
Additions	<u>-</u>	<u>417</u>	<u>593</u>	<u>1,010</u>
At 31 October 2022	<u>455,209</u>	<u>62,071</u>	<u>9,609</u>	<u>526,889</u>
DEPRECIATION				
At 1 November 2021	11,409	3,685	4,322	19,416
Charge for year	<u>3,803</u>	<u>1,241</u>	<u>1,322</u>	<u>6,366</u>
At 31 October 2022	<u>15,212</u>	<u>4,926</u>	<u>5,644</u>	<u>25,782</u>
NET BOOK VALUE				
At 31 October 2022	<u>439,997</u>	<u>57,145</u>	<u>3,965</u>	<u>501,107</u>
At 31 October 2021	<u>443,800</u>	<u>57,969</u>	<u>4,694</u>	<u>506,463</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	7,064	9,805
Other debtors	1,131	-
Prepayments	<u>-</u>	<u>185</u>
	<u>8,195</u>	<u>9,990</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 16)	11,865	10,957
Trade creditors	1,274	8,898
Taxation and social security	280	2,495
Other creditors	<u>2,475</u>	<u>2,113</u>
	<u>15,894</u>	<u>24,463</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans (see note 16)	202,292	215,258
Other creditors	<u>280,089</u>	<u>285,229</u>
	<u>482,381</u>	<u>500,487</u>

16. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>11,865</u>	<u>10,957</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>47,458</u>	<u>43,830</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>154,834</u>	<u>171,428</u>
Amounts falling due in more than five years:		
Repayable otherwise than by instalments:		
Other loans more 5yrs non-inst	<u>280,089</u>	<u>285,229</u>

Other loans represent unsecured loans from individuals with no repayment terms. Apart from loans of £27,074 at 31 October 2022, which are interest free, interest of the Bank Rate plus 2% is added to loans.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	501,107	-	501,107	506,463
Current assets	15,529	2,234	17,763	34,860
Current liabilities	(15,894)	-	(15,894)	(24,463)
Long term liabilities	<u>(482,381)</u>	<u>-</u>	<u>(482,381)</u>	<u>(500,487)</u>
	<u>18,361</u>	<u>2,234</u>	<u>20,595</u>	<u>16,373</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

18. MOVEMENT IN FUNDS

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
Unrestricted funds			
General fund	15,085	3,276	18,361
Restricted funds			
Bustard Development	-	364	364
WASP satellite clubs	18	(18)	-
Cross Plain Health Centre	684	680	1,364
Local Giving	500	(80)	420
NI	86	-	86
	<u>1,288</u>	<u>946</u>	<u>2,234</u>
TOTAL FUNDS	<u><u>16,373</u></u>	<u><u>4,222</u></u>	<u><u>20,595</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	256,880	(253,604)	3,276
Restricted funds			
Bustard Development	1,000	(636)	364
WASP satellite clubs	-	(18)	(18)
Groundwork	500	(500)	-
Cross Plain Health Centre	2,010	(1,330)	680
Local Giving	-	(80)	(80)
Foal	394	(394)	-
Riverside Stable Roof	4,494	(4,494)	-
Other Restrictd Income	1,976	(1,976)	-
	<u>10,374</u>	<u>(9,428)</u>	<u>946</u>
TOTAL FUNDS	<u><u>267,254</u></u>	<u><u>(263,032)</u></u>	<u><u>4,222</u></u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.20 £	Net movement in funds £	At 31.10.21 £
Unrestricted funds			
General fund	651	14,434	15,085
Restricted funds			
Wiltshire Community Foundation	4,750	(4,750)	-
Bustard Development	40	(40)	-
Local Giving Riverside Kit	500	(500)	-
Wiltshire Wildlife Trust outdoor equipment	494	(494)	-
WASP satellite clubs	18	-	18
WASP tackling inequalities	915	(915)	-
Charities Aid Foundation fencing	1,000	(1,000)	-
Cross Plain Health Centre	-	684	684
Local Giving	-	500	500
NI	-	86	86
	<u>7,717</u>	<u>(6,429)</u>	<u>1,288</u>
TOTAL FUNDS	<u>8,368</u>	<u>8,005</u>	<u>16,373</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	243,305	(228,871)	14,434
Restricted funds			
Wiltshire Community Foundation	-	(4,750)	(4,750)
Bustard Development	-	(40)	(40)
Local Giving Riverside Kit	-	(500)	(500)
Wiltshire Wildlife Trust outdoor equipment	-	(494)	(494)
WASP satellite clubs	300	(300)	-
WASP tackling inequalities	-	(915)	(915)
Charities Aid Foundation fencing	-	(1,000)	(1,000)
Crowdfunder Arena	2,215	(2,215)	-
Greensquare Group	500	(500)	-
Groundwork	1,000	(1,000)	-
Cross Plain Health Centre	2,394	(1,710)	684
Local Giving	500	-	500
NI	160	(74)	86
	<u>7,069</u>	<u>(13,498)</u>	<u>(6,429)</u>
TOTAL FUNDS	<u>250,374</u>	<u>(242,369)</u>	<u>8,005</u>

The Bustard Development fund is for repair and development costs to the Bustard property.

The Wiltshire and Swindon Sport (WASP) satellite clubs fund is for the purchase of tents.

The Groundwork fund is for the fence / surface of the riding centre.

The Cross Plain Health Centre fund is for HETI project funding.

The Local Giving fund is for gardening.

The Foal fund is for the care of a Foal.

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

18. MOVEMENT IN FUNDS - continued

The Riverside stable roof fund is for the repairs required to the stable roof at Riverside.

The NI fund is set aside for national insurance payments.

19. RELATED PARTY DISCLOSURES

The charity made purchases of £10,933 (2021: £21,919) and sales of £7,074 (2021: £6,448) from / to Rainbow 2 Ltd, a company of which Dr Celia Grummitt is a director. There is a creditor of £324 owed to Rainbow 2 Ltd at the year end. Interest of £5,108 was added to a loan from William Grummitt, the husband of Dr Celia Grummitt.

God-Unlimited Outdoor Therapy

Detailed Statement of Financial Activities
for the Year Ended 31 October 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,683	11,348
Gift aid	736	1,387
Grants	<u>17,616</u>	<u>29,760</u>
	30,035	42,495
Investment income		
Deposit account interest	3	2
Charitable activities		
Activities in furtherance of objectives	165,424	153,030
Supported accommodation	<u>27,453</u>	<u>30,026</u>
	192,877	183,056
Other income		
Rent receivable	14,010	14,925
Other income	18,463	3,880
Café income	<u>11,866</u>	<u>6,016</u>
	<u>44,339</u>	<u>24,821</u>
Total incoming resources	267,254	250,374
EXPENDITURE		
Charitable activities		
Wages	139,252	140,463
Social security	3,343	2,041
Pensions	2,128	2,054
Rates and water	3,540	4,513
Insurance	6,663	6,240
Light and heat	699	1,739
Outdoor activities	56,659	38,239
Repairs & maintenance	13,887	17,302
Communication and information technology	1,903	1,818
Advertising and marketing	720	689
Staff training	2,761	572
Bad debts	-	1,142
Professional fees	929	-
General expenses	<u>1,605</u>	<u>1,873</u>
	234,089	218,685
Support costs		
Management		
Professional fees	-	170
Subscriptions	2,372	772
Depreciation	<u>6,366</u>	<u>6,600</u>
	8,738	7,542
Finance		
Bank charges	500	347
Carried forward	500	347

This page does not form part of the statutory financial statements

God-Unlimited Outdoor Therapy

Detailed Statement of Financial Activities
for the Year Ended 31 October 2022

	2022 £	2021 £
Finance		
Brought forward	500	347
Bank loan interest	9,010	7,968
Other loan interest	<u>7,509</u>	<u>5,439</u>
	17,019	13,754
Governance costs		
Independent examiner fees	<u>3,186</u>	<u>2,388</u>
Total resources expended	<u>263,032</u>	<u>242,369</u>
Net income	<u><u>4,222</u></u>	<u><u>8,005</u></u>

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 October 2021
for
God-Unlimited Outdoor Therapy

Monahans
Chartered Accountants
Fortescue House
Court Street
Trowbridge
Wiltshire
BA14 8FA

God-Unlimited Outdoor Therapy

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for the Year Ended 31 October 2021

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God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2021

The charity is a charitable incorporated organisation (CIO) controlled by its Association constitution.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159337

Principal address

The Bustard Inn
Shrewton
Salisbury
SP3 4DU

Trustees

P Curry
J Dixon-Clegg
E Walters
C Rivers
D Whimpenny (appointed 16.12.20)

Independent Examiner

Monahans
Chartered Accountants
Fortescue House
Court Street
Trowbridge
Wiltshire
BA14 8FA

Bank

Lloyds Bank
Salisbury

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2021

Report of the Chair

Introduction

God Unlimited Outdoor Therapy, also referred to as Gul Outdoor Therapy or simply Gul, was established to provide activities and therapeutic interventions. These take place outdoors to improve health and wellbeing for individuals who need such provision due to their age, ill-health or disability, financial hardship or social circumstances. In all cases, Gul seeks to improve the quality of its beneficiaries' lives.

During 2020/21, despite COVID related restrictions, Gul delivered 18,354 hours of outdoor therapy and Alternative Education provision to 215 beneficiaries from across Wiltshire, Norfolk, and Carmarthenshire Council support services. Gul now serves 85 schools, partner charities, social enterprises and individuals. 60% of Gul's provision in its primary programme is centred around using horses, ridden or ground based, to teach skills and enhance mental-health and wellbeing (Equine Assisted Therapy). 30% is using outdoor spaces such as woodlands for the same purpose, i.e. using Navigation, Gardening, Bush Craft and Alternative Provision, and 10% provides supported accommodation and community events.

Gul is governed robustly according to its Christian values and equal opportunities policy which dictate that Gul as an organisation is open to all, regardless of background. Gul's board of 4 trustees oversees a core management team of the CEO, Operations Director and Finance manager who in turn oversee a management team of 5 site managers who then manage the delivery teams that sit below them. The trustees meet quarterly to discuss charity strategy, policy, finance, safeguarding, governance and oversight of the management committee. The core team meet weekly and the management team meet biweekly to discuss site specific issues. While caring for its users and staff, Gul follows up to date guidance regarding Safeguarding and data protection and is a registered provider of Alternative Education in Wiltshire.

2020-21 has been a successful year but also one of the most challenging as, like most others in the UK and worldwide, the charity has had to adapt to cope with a volatile health and legislative environment. The charity has directly supported 215 individuals with 18354 hours of therapeutic activities, increased its turnover by £26,000 to £250,000, increased our number of referring partners to over 85 organisations across all surrounding counties and successfully opened a new centre in Norfolk. This incredible work has been facilitated by a team of 12 individuals and 30 volunteers who work to deliver the charity's aims across its sites. During this financial year Gul was able to accumulate sufficient reserves to be confident of its cashflow through the typically leaner winter quarter. This represents a significant milestone in Gul's continued progress as it enters its 15th year.

However, the future is presenting a daunting combination of challenges while the country is still emerging from Covid. These challenges are already increasing demand for services but, at the same time, they are reducing sources of government funding, charitable grants, private donors and increasing staff and operating costs. Gul has already minimised our overheads and staff costs, so there is little room for manoeuvre and managers anticipate difficult decisions ahead, where the losers will be the beneficiaries.

Objectives and Activities

The objects of the CIO are as follows:

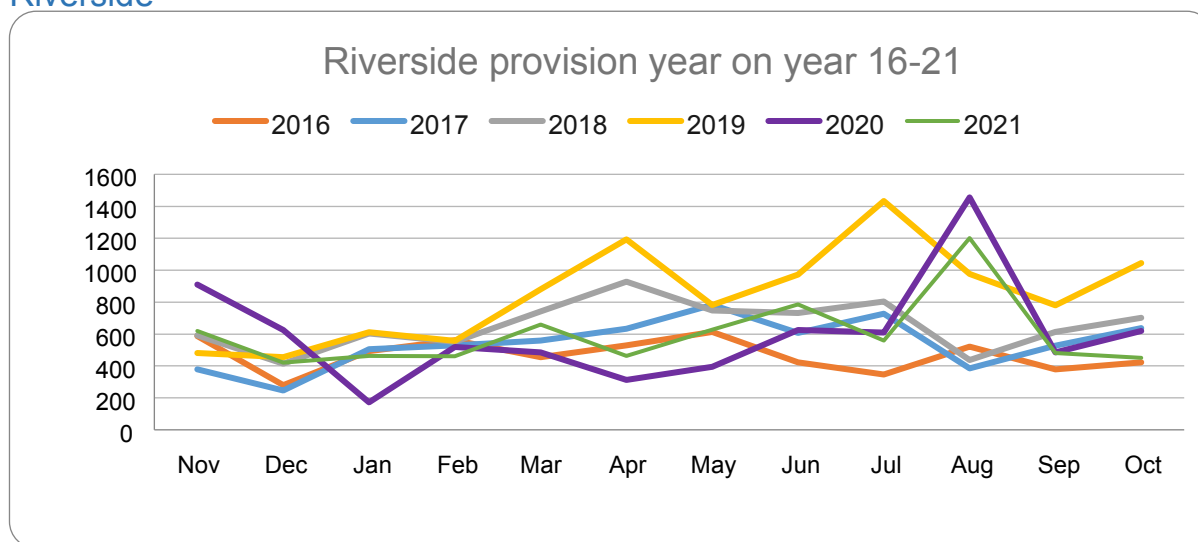
- (1) To provide or assist in the provision of facilities and therapeutic interventions through a network of healthy community and therapy centres for individuals who have need of such provision by reason of their age, ill-health or disability, financial hardship or social circumstances with the object of improving their conditions of life.
- (2) To advance the Christian faith for the public benefit.

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2021

Achievements and Performance

During the year Gul provided 16906 hours of provision at its centres everything from therapy work which we define as work undertaken with qualified staff or volunteers upon which notes are taken and recorded formally. Gul also provides activities for the general public including riding lessons and holiday activities for the at its Riverside, Norfolk and Littlemoor sites, accommodation and community groups at its Bustard site and horticulture at its Penlan site. Site by site provision is broken down below.

Riverside



Riverside provided 7920 hours of activities in this financial year.

Equine Assisted Therapy and riding

20/21 was the second year of restrictions caused by COVID-19 to Gul's equine assisted therapy and whilst the finances have returned to normal, Gul's numbers of users are still lower than previous years. This is caused by the users attending having more significant need and spending longer at the charity as well as worsened mental wellbeing due to the virus and the ongoing anxiety it causes. Gul users are particularly susceptible to such disorders due to their vulnerabilities.

Gul's management team expended significant effort during the previous year to ensure Gul was on a solid footing from a systems and governance point of view which combined with the incredible efforts of Gul's team of therapists, assistants grooms and volunteers ensured that Gul received a 5 star rating from Wiltshire Council for its Animal welfare and was able to meet the significant needs of its beneficiaries

The charity's equine assisted therapy (EAT) provision continues to be the single largest provision for Gul and approximately 60% of those who attend are involved with this work stream to a greater or lesser extent. During 2020-21 Gul invested in its Riverside asset installing a new winter camp and upgrading its outdoor riding arena.

Gul Riverside supported local schools offering outdoor spaces for the young people and an overnight camping facility for the year 6's which was attended by over 30 young people. Gul hosted its annual open day which was well attended by over 200 members of the public as well as a number of smaller fundraising events helping to raise just over £11,000 for the charity.

Finally, Gul cut and baled a record number of 800 bales of hay worth over £5000 to the charity but was similarly devastated when this hay was found to be contaminated with fungal spores and not able to be used. Animal welfare is incredibly important to Gul and so we took the decision to use much more expensive treated haylage and supplements but were vindicated in this decision as the health of our livestock improved. This decision was enhanced by Sir Charles Hobhouse generously donating 30 large bales of haylage which ensured the charity had adequate feed provision for the winter.

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2021

Outdoor

2020-21 saw Gul further embed its non-equine activities and as a result Gul has continued to grow its outdoor work streams. The charity has offered NNAS navigation training, outdoor pursuits and adventure training for staff and beneficiaries in accordance with pandemic restrictions. Approximately 15% of Gul beneficiaries attend Gul for solely Outdoor therapy with most (approximately 50%) Gul beneficiaries taking part in a mixture of ridden and outdoor activities. All staff also undertook outdoor training to ensure they have at least the basic tools of running outdoor sessions alongside their specialisms.

Therapy

COVID has led to unprecedented pressures on Gul's users and staff, with increased incidence of serious mental health issues. The team have seen the return of beneficiaries who had previously transitioned from the service, now relapsing and using Gul once more.

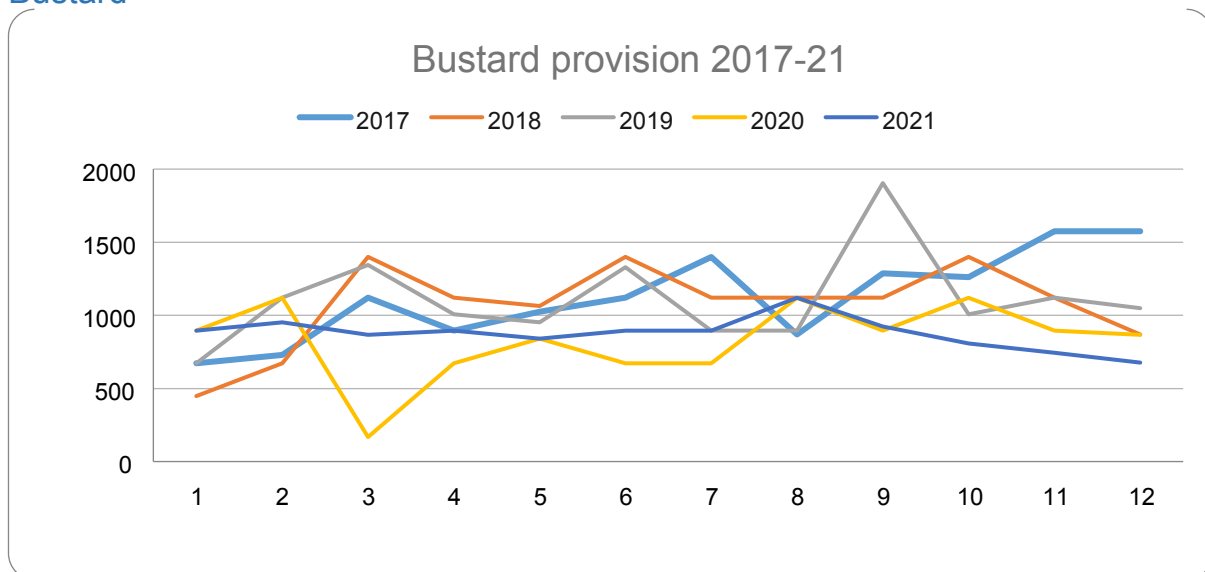
During the financial year the provision of the charity has provided therapeutic interventions to beneficiaries such as:

- Children and young people with specialist needs who cannot manage mainstream services, particularly those with mental health issues (64% of users) and those with physical disabilities (28%).
- Young people who care for others
- Local families needing outdoor pursuits
- Older people aged 65+, 2% of user base
- Service Families
- Those in the criminal justice system
- Those from minority groups such as the traveller community
- Front Line Workers whose mental health was adversely affected by Covid

Each beneficiary has a bespoke programme arranged for them which includes activities from the broader offering. All programmes are designed following assessment and are reviewed by lead therapists.

The people who benefitted directly from Gul are the beneficiaries, with 135 attending Riverside in 2020-21, and this gave indirect benefit to their families, wider society and the community as a whole. There were tangible improvements in each beneficiary and a wider, general improvement through the promotion of health and wellbeing activities.

Bustard



The Bustard provided 6890 hours of activities in this financial year.

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2021

Residents

The Bustard has been at full or near capacity for the entirety of 2020/21. The site supported 6 individuals through transitional periods in their lives.

Functions

Other than regular fitness classes the Bustard opened a new community café in September 2020, which has now been branded the Bustard Tea Rooms. While initial uptake was encouraging the country immediately plunged back into lockdown and no events were possible during the earlier parts of the year due to COVID restrictions. However the lowering of restrictions and a warm summer led to lots of new visitors and a solid start to the tea room venture. As the number of returning customers has grown and the word has got out more widely and there is plenty planned for next year.

Wales

Penlan provided 128 hours of activities in this financial year.

Littlemoor provided 1969 hours of activities in this financial year.

As of 2020/21 Gul now operates two sites in Wales, Penlan and Littlemoor, both of which are just outside Carmarthen in South Wales. Penlan is part of a larger farm and camping operation and offers access to horticulture, outdoor education and craft activities, whereas Littlemoor offers equine assisted therapy.

Both sites have grown in the last 12 months and are now becoming embedded in the local support system, working with 4 local schools and the local council. Gul intends to make use of the on-site facilities (outdoor and indoor riding school and stabling for 16 horses) as well as the considerable expertise of the sites owners in running forest school-like sessions, holistic therapy and heritage craft workshops to improve the well-being of disadvantaged individuals in the area. Gul in Wiltshire continues to support Gul Wales in its administration, fundraising and service delivery and expects this service to continue to grow long into the future to serve the vulnerable people of Carmarthenshire.

Norfolk

During 2021 Gul opened Gul Norfolk, initially this was at the home of its manager but an opportunity soon arrived to partner with a local horse owner and begin offering equine assisted therapy too. Norfolk has quickly developed local links with councils and schools and the charity looks forward to shepherding its progress and growth in coming years.

Fundraising

2021 was another challenging year for fundraising and donations at the charity with donations falling slightly on the year previous to a total of £12,695. However, grant funding recovered slightly to £21,691 bringing the total raised through donations to £34,386 or circa 14% of turnover. Gul typically aims to generate 20% of its income from donations and grants so this was below expectations but an improvement on the previous year. All funded projects were delivered on time and within budget.

Gul is proud to have received funding from the following organisations.

- Wiltshire Council £5000
- Wiltshire Community Foundation £5000
- Arnold Clarke £1000
- High Sheriff £1322
- CAF £1000
- Greensquare Group £500
- WASP £1100
- Tesco (Groundwork) £1000
- Armed Forces grant £2394
- Crowdfunder £2179
- Local Giving (Magic Little Grants) £500

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2021

Reserves policy

Gul recognises the need for planning for contingencies but has rarely been in the position of having a financial reserve as there is always a need for spare, unrestricted funds for the furtherance of the charitable activity.

If Gul were to have income noticeably greater than expenditure, it would seek to have three months operating costs (£45k) set aside. In addition to this, the charity would aim to have a small contingency fund available to absorb unexpected shocks such as periods of long-term illness/ absence among staff.

Such funds are held within the main account but tracked within the monthly accounts as separate budgets.

Gul is happy to use unrestricted funds from a project account to temporarily assist with cash flow but never restricted funds.

Gul is in the wonderful position of having dedicated supporters who would provide short term cash flow assistance if needed.

Risk management

Gul's Trustees meet quarterly to review the charities operations, funding, policies, procedures, risk assessments and management plans as part of its overall governance and risk mitigation strategy. The SMT meet weekly to discuss operational management and immediate concerns are dealt with on a day-to-day basis by team leaders and qualified staff.

Finances are managed using cloud-based software updated weekly, and management reports are produced alongside annual budgets and cash flow forecasts.

Health and safety is discussed at meetings as an agenda item either relating to specific concerns or policy review. External risk is managed using strategic planning and risk assessments undertaken by the senior management team and reviewed by the trustees.

Structure Governance and management

The charity is governed by its constitution. It was incorporated on November 1st 2014, prior to this the charity was known as God Unlimited and was a registered charity founded in 2006.

All trustees give their time voluntarily and receive no benefits from the charity; they can, however, recover expenses incurred directly as a result of their role.

The board currently consists of the Chair (appointed from the existing trustees) and four further trustees - there have to be at least 3 serving trustees with no maximum limit.

Trustee Induction and Training

Trustees are recruited to ensure a diversity of relevant skills and expertise needed for effective governance of the charity. They are invited to complete a skills audit before undergoing the same safer recruitment process as all staff members and volunteers. Candidate trustees attend a trustee's meeting as an observer to see what's involved before commitment from either side. Separately, candidate trustees are discussed in a meeting between the Chair & CEO.

All trustees are made aware of their responsibilities which include;

- Trustee role and responsibilities
- Key documents setting out the framework for the charity including the Memorandum and Articles, all current policies, Business Plan.
- Financial and funding information including the latest published accounts
- A copy of the Charity Commission: Essential Trustee guide

Trustees are also invited to a tour of the buildings and locations to see Gul in action and to meet the staff and volunteer team. Several trustees also support Gul indirectly, (i.e. not in benefit delivery), through estate management, maintenance, management systems & administration, financial and legal advice, communication and more.

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2021

Statement of Trustee Responsibility

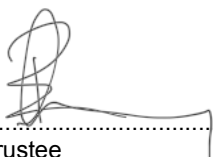
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

Approved by order of the board of trustees on 22 June 2022 and signed on its behalf by:



.....
P Curry - Trustee

**Independent Examiner's Report to the Trustees of
God-Unlimited Outdoor Therapy**

Independent examiner's report to the trustees of God-Unlimited Outdoor Therapy

I report to the charity trustees on my examination of the accounts of God-Unlimited Outdoor Therapy (the Trust) for the year ended 31 October 2021.

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 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 Trust 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.



James Gare FCA DChA
Institute of Chartered Accountants in England and Wales
Monahans
Chartered Accountants
Fortescue House
Court Street
Trowbridge
Wiltshire
BA14 8FA

Date: 20 July 2022

God-Unlimited Outdoor Therapy

Statement of Financial Activities
for the Year Ended 31 October 2021

		Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	35,426	7,069	42,495	62,913
Charitable activities	4				
Activities in furtherance of objectives		153,030	-	153,030	105,176
Supported accommodation		30,026	-	30,026	23,975
Investment income	3	2	-	2	-
Other income	5	<u>24,821</u>	<u>-</u>	<u>24,821</u>	<u>12,912</u>
Total		243,305	7,069	250,374	204,976
EXPENDITURE ON					
Charitable activities	6				
Activities in furtherance of objectives		<u>228,871</u>	<u>13,498</u>	<u>242,369</u>	<u>195,692</u>
NET INCOME/(EXPENDITURE)		14,434	(6,429)	8,005	9,284
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>651</u>	<u>7,717</u>	<u>8,368</u>	<u>(916)</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>15,085</u></u>	<u><u>1,288</u></u>	<u><u>16,373</u></u>	<u><u>8,368</u></u>

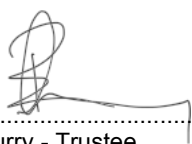
The notes form part of these financial statements

God-Unlimited Outdoor Therapy

Balance Sheet
31 October 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	12	506,463	509,839
CURRENT ASSETS			
Debtors	13	9,990	12,218
Cash at bank and in hand		<u>24,870</u>	<u>25,748</u>
		34,860	37,966
CREDITORS			
Amounts falling due within one year	14	(24,463)	(17,995)
NET CURRENT ASSETS		<u>10,397</u>	<u>19,971</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		516,860	529,810
CREDITORS			
Amounts falling due after more than one year	15	(500,487)	(521,442)
NET ASSETS		<u>16,373</u>	<u>8,368</u>
FUNDS	18		
Unrestricted funds		15,085	651
Restricted funds		<u>1,288</u>	<u>7,717</u>
TOTAL FUNDS		<u>16,373</u>	<u>8,368</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 June 2022..... and were signed on its behalf by:



.....
P Curry - Trustee

God-Unlimited Outdoor Therapy

Notes to the Financial Statements **for the Year Ended 31 October 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

God-Unlimited Outdoor Therapy is a charitable incorporated organisation (CIO) registered in England and Wales.

The address of the principal office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are stated in the trustees report.

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 the 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) 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 on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on straight line basis
Improvements to property	- 2% on straight line basis
Equine, fixtures & fittings	- 25% on reducing balance

No depreciation is provided on freehold land.

Fixed assets are included at cost less accumulated depreciation. Expenditure is only capitalised on individual assets with a cost of at least £1,000.

Taxation

The charity is exempt from tax on its charitable activities.

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. Trade debtors, trade creditors and accruals are held at amortised cost as detailed in notes 9 and 10. Cash is measured at face value. Fixed asset investments are measured at fair value as detailed in note 8. Prepayments are not financial instruments.

Other Loans

Loans from individuals repayable in more than one year, with no fixed repayment date, are initially recognised and measured at the amount received, with the carrying amount adjusted in subsequent year to reflect repayments and any accrued interest and adjusted if necessary for any impairment.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The trustees have noted the position of the free reserves, however, they remain assured the CIO continues to be a going concern because cash remains positive and business is rebuilding rapidly after a series of unexpected, major expenses.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	11,348	13,247
Gift aid	1,387	2,274
Grants	<u>29,760</u>	<u>47,392</u>
	<u>42,495</u>	<u>62,913</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>2</u>	<u>-</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021 £	2020 £
Activities in furtherance of objectives	Activities in furtherance of objectives	153,030	105,176
Supported accommodation	Supported accommodation	<u>30,026</u>	<u>23,975</u>
		<u>183,056</u>	<u>129,151</u>

5. OTHER INCOME

	2021 £	2020 £
Rent receivable	14,925	10,825
Other income	3,880	2,087
Café income	<u>6,016</u>	<u>-</u>
	<u>24,821</u>	<u>12,912</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Activities in furtherance of objectives	<u>218,685</u>	<u>23,684</u>	<u>242,369</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	144,558	123,619
Rates and water	4,513	4,603
Insurance	6,240	6,162
Light and heat	1,739	1,217
Outdoor activities	38,239	29,757
Repairs & maintenance	17,302	1,514
Communication and information technology	1,818	1,702
Advertising and marketing	689	981
Staff training	572	644
Bad debts	1,142	1,111
General expenses	<u>1,873</u>	<u>440</u>
	<u>218,685</u>	<u>171,750</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Activities in furtherance of objectives	<u>7,542</u>	<u>13,754</u>	<u>2,388</u>	<u>23,684</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2021 Activities in furtherance of objectives £	2020 Total activities £
Professional fees	170	1,294
Subscriptions	772	541
Depreciation	6,600	5,547
Bank charges	347	289
Interest payable and similar charges	13,407	14,271
Independent examiner fees	<u>2,388</u>	<u>2,000</u>
	<u><u>23,684</u></u>	<u><u>23,942</u></u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2021 nor for the year ended 31 October 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2021 nor for the year ended 31 October 2020.

10. STAFF COSTS

	2021 £	2020 £
Wages and salaries	140,463	119,755
Social security costs	2,041	2,337
Other pension costs	<u>2,054</u>	<u>1,527</u>
	<u><u>144,558</u></u>	<u><u>123,619</u></u>

Key management personnel remuneration

The charity considers its key management personnel to comprise the trustees, the Chief Executive Officer and the operations director. The remuneration paid to key management personnel during the year was £28,267 (2020: £23,284).

The average monthly number of employees during the year was as follows:

	2021	2020
Charitable activities	<u>14</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	49,654	13,259	62,913
Charitable activities			
Activities in furtherance of objectives	105,176	-	105,176
Supported accommodation	23,975	-	23,975
Other income	<u>12,912</u>	<u>-</u>	<u>12,912</u>
Total	191,717	13,259	204,976

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Activities in furtherance of objectives	187,291	8,401	195,692
NET INCOME	4,426	4,858	9,284
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	48,152	2,859	51,011
Prior year adjustment	(51,927)	-	(51,927)
As restated	(3,775)	2,859	(916)
TOTAL FUNDS CARRIED FORWARD	651	7,717	8,368

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Equine, fixtures & fittings £	Totals £
COST				
At 1 November 2020	455,209	61,654	5,792	522,655
Additions	-	-	3,224	3,224
At 31 October 2021	455,209	61,654	9,016	525,879
DEPRECIATION				
At 1 November 2020	7,606	2,452	2,758	12,816
Charge for year	3,803	1,233	1,564	6,600
At 31 October 2021	11,409	3,685	4,322	19,416
NET BOOK VALUE				
At 31 October 2021	443,800	57,969	4,694	506,463
At 31 October 2020	447,603	59,202	3,034	509,839

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	9,805	12,218
Prepayments	185	-
	9,990	12,218

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 16)	10,957	8,120
Trade creditors	8,898	6,263
Taxation and social security	2,495	1,612
Other creditors	<u>2,113</u>	<u>2,000</u>
	<u>24,463</u>	<u>17,995</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans (see note 16)	215,258	229,052
Other creditors	<u>285,229</u>	<u>292,390</u>
	<u>500,487</u>	<u>521,442</u>

16. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>10,957</u>	<u>8,120</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>43,830</u>	<u>34,833</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>171,428</u>	<u>194,219</u>
Amounts falling due in more than five years:		
Repayable otherwise than by instalments:		
Other loans more 5yrs non-inst	<u>285,229</u>	<u>292,390</u>

Other loans represent unsecured loans from individuals with no repayment terms. Apart from loans of £27,074 at 31 October 2021, which are interest free, interest of 2.1% is added to loans.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	506,463	-	506,463	509,839
Current assets	33,572	1,288	34,860	37,966
Current liabilities	(24,463)	-	(24,463)	(17,995)
Long term liabilities	<u>(500,487)</u>	<u>-</u>	<u>(500,487)</u>	<u>(521,442)</u>
	<u>15,085</u>	<u>1,288</u>	<u>16,373</u>	<u>8,368</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

18. MOVEMENT IN FUNDS

	At 1.11.20 £	Net movement in funds £	At 31.10.21 £
Unrestricted funds			
General fund	651	14,434	15,085
Restricted funds			
Wiltshire Community Foundation	4,750	(4,750)	-
Bustard Development	40	(40)	-
Local Giving Riverside Kit	500	(500)	-
Wiltshire Wildlife Trust outdoor equipment	494	(494)	-
WASP satellite clubs	18	-	18
WASP tackling inequalities	915	(915)	-
Charities Aid Foundation fencing	1,000	(1,000)	-
Cross Plain Health Centre	-	684	684
Local Giving	-	500	500
NI	-	86	86
	<u>7,717</u>	<u>(6,429)</u>	<u>1,288</u>
TOTAL FUNDS	<u>8,368</u>	<u>8,005</u>	<u>16,373</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	243,305	(228,871)	14,434
Restricted funds			
Wiltshire Community Foundation	-	(4,750)	(4,750)
Bustard Development	-	(40)	(40)
Local Giving Riverside Kit	-	(500)	(500)
Wiltshire Wildlife Trust outdoor equipment	-	(494)	(494)
WASP satellite clubs	300	(300)	-
WASP tackling inequalities	-	(915)	(915)
Charities Aid Foundation fencing	-	(1,000)	(1,000)
Crowdfunder Arena	2,215	(2,215)	-
Greensquare Group	500	(500)	-
Groundwork	1,000	(1,000)	-
Cross Plain Health Centre	2,394	(1,710)	684
Local Giving	500	-	500
NI	160	(74)	86
	<u>7,069</u>	<u>(13,498)</u>	<u>(6,429)</u>
TOTAL FUNDS	<u>250,374</u>	<u>(242,369)</u>	<u>8,005</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.19 £	Prior year adjustment £	Net movement in funds £	At 31.10.20 £
Unrestricted funds				
General fund	48,152	(51,927)	4,426	651
Restricted funds				
YSA grant	10	-	(10)	-
Acre Lace Up	1,078	-	(1,078)	-
Wiltshire Community Foundation	-	-	4,750	4,750
Bustard Development	739	-	(699)	40
Tampon Tax	1,032	-	(1,032)	-
Local Giving Riverside Kit	-	-	500	500
Wiltshire Wildlife Trust outdoor equipment	-	-	494	494
WASP satellite clubs	-	-	18	18
WASP tackling inequalities	-	-	915	915
Charities Aid Foundation fencing	-	-	1,000	1,000
	<u>2,859</u>	<u>-</u>	<u>4,858</u>	<u>7,717</u>
TOTAL FUNDS	<u>51,011</u>	<u>(51,927)</u>	<u>9,284</u>	<u>8,368</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	191,717	(187,291)	4,426
Restricted funds			
YSA grant	-	(10)	(10)
Acre Lace Up	-	(1,078)	(1,078)
Wiltshire Community Foundation	4,750	-	4,750
Bustard Development	(1)	(698)	(699)
Tampon Tax	-	(1,032)	(1,032)
Local Giving Riverside Kit	500	-	500
Wiltshire Wildlife Trust outdoor equipment	1,510	(1,016)	494
WASP satellite clubs	1,500	(1,482)	18
WASP tackling inequalities	4,000	(3,085)	915
Charities Aid Foundation fencing	1,000	-	1,000
	<u>13,259</u>	<u>(8,401)</u>	<u>4,858</u>
TOTAL FUNDS	<u>204,976</u>	<u>(195,692)</u>	<u>9,284</u>

The Wiltshire Community Foundation fund is for the Shrewton school camp.

The Bustard Development fund is for repair and development costs to the Bustard property.

The Local Giving fund is for the purchase of kit for Riverside.

The Wiltshire Wildlife Trust fund is for the purchase of cameras and outdoor equipment.

The Wiltshire and Swindon Sport satellite clubs fund is for the purchase of tents.

The Wiltshire and Swindon Sport inequalities fund is to contribute to the costs of activities for disadvantaged children.

The Charities Aid Foundation fund is for the purchase of fencing.

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2021

18. MOVEMENT IN FUNDS - continued

The Crowdfunder Arena fund is to support the redevelopment of the outdoor riding area.

The Greensquare Group fund is to support the redevelopment of the outdoor riding area.

The Groundwork fund is for the fence / surface of the riding centre.

The Cross Plain Health Centre fund is for HETI project funding.

The Local Giving fund is for gardening.

19. RELATED PARTY DISCLOSURES

The charity made purchases of £21,919 (2020: £4,242) and sales of £6,448 (2020: £2,621) from / to Rainbow 2 Ltd, a company of which Dr Celia Grummitt is a director. Interest of £3,740 was added to a loan from William Grummitt, the husband of Dr Celia Grummitt.

God-Unlimited Outdoor Therapy

Detailed Statement of Financial Activities
for the Year Ended 31 October 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,348	13,247
Gift aid	1,387	2,274
Grants	<u>29,760</u>	<u>47,392</u>
	42,495	62,913
Investment income		
Deposit account interest	2	-
Charitable activities		
Activities in furtherance of objectives	153,030	105,176
Supported accommodation	<u>30,026</u>	<u>23,975</u>
	183,056	129,151
Other income		
Rent receivable	14,925	10,825
Other income	3,880	2,087
Café income	<u>6,016</u>	<u>-</u>
	<u>24,821</u>	<u>12,912</u>
Total incoming resources	250,374	204,976
EXPENDITURE		
Charitable activities		
Wages	140,463	119,755
Social security	2,041	2,337
Pensions	2,054	1,527
Rates and water	4,513	4,603
Insurance	6,240	6,162
Light and heat	1,739	1,217
Outdoor activities	38,239	29,757
Repairs & maintenance	17,302	1,514
Communication and information technology	1,818	1,702
Advertising and marketing	689	981
Staff training	572	644
Bad debts	1,142	1,111
General expenses	<u>1,873</u>	<u>440</u>
	218,685	171,750
Support costs		
Management		
Professional fees	170	1,294
Subscriptions	772	541
Depreciation	<u>6,600</u>	<u>5,547</u>
	7,542	7,382
Finance		
Bank charges	347	289
Bank loan interest	7,968	8,827
Carried forward	8,315	9,116

This page does not form part of the statutory financial statements

God-Unlimited Outdoor Therapy

Detailed Statement of Financial Activities
for the Year Ended 31 October 2021

	2021 £	2020 £
Finance		
Brought forward	8,315	9,116
Other loan interest	<u>5,439</u>	<u>5,444</u>
	13,754	14,560
 Governance costs		
Independent examiner fees	<u>2,388</u>	<u>2,000</u>
Total resources expended	<u>242,369</u>	<u>195,692</u>
 Net income	 <u><u>8,005</u></u>	 <u><u>9,284</u></u>

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 October 2020
for
God-Unlimited Outdoor Therapy

MHA Monahans
Chartered Accountants
Fortescue House
Court Street
Trowbridge
Wiltshire
BA14 8FA

God-Unlimited Outdoor Therapy

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for the Year Ended 31 October 2020

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Detailed Statement of Financial Activities	21 to 22

God-Unlimited Outdoor Therapy

Report of the Trustees

for the Year Ended 31 October 2020

The charity is a charitable incorporated organisation (CIO) controlled by its Association constitution.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159337

Principal address

The Bustard Inn
Shrewton
Salisbury
SP3 4DU

Trustees

P Curry
J Dixon-Clegg
E Walters
C Rivers

Independent Examiner

MHA Monahans
Chartered Accountants
Fortescue House
Court Street
Trowbridge
Wiltshire
BA14 8FA

Bank

Lloyds Bank
Salisbury

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2020

Report of the Chair

Introduction

Gul's activities improve the well-being of disadvantaged young people by providing outdoor therapies, horse based activities such as riding and stable management, and alternative education for vulnerable young people struggling in mainstream schooling. Gul was founded by Christians who believe that serving others and delivering activities in the outdoors which improve well-being is a practical way of observing their faith. Gul is proud to have served the South West with its provision for over 14 years and we remain as always, open to people of all faiths and backgrounds.

2019-20 has been a successful year but not been without its challenges. The charity has directly supported 349 individuals with 25,512 hours of therapeutic activities, increased its turnover by 26% to £224,000, increased our number of referring partners to over 70 organisations across all surrounding counties and successfully opened a new centre to enhance the offer of our established Carmarthenshire facility in South Wales. This incredible work has been facilitated by a growing team of 15 individuals and 30 volunteers who work to deliver the charity's aims across its sites.

The pressure caused by the rate of growth, together with external pressures outside of Gul's control has led to a challenging working environment at times as the team adjusts to new demands and growing needs from its users. It speaks volumes of the strength of the team and systems of governance at the charity, and resilience that Gul was able to manage a lengthy safeguarding investigation from a former staff member which was strongly contested by the charity and was able to be demonstrated, unequivocally that Gul was correct in its decision making and processes, indeed the independent investigator during the process stated as such in his report. Gul was ultimately vindicated as the allegations were ruled as false and malicious. None the less the process added extra strain to a small team and resulted in unexpected expense which ate into reserves. In addition, the CEO of the organisation was unable to participate fully in the active management of the charity due to personal commitments elsewhere and so her workload was deputised to the Operations Director, again this additional stress was absorbed by the team who rose to the challenge admirably.

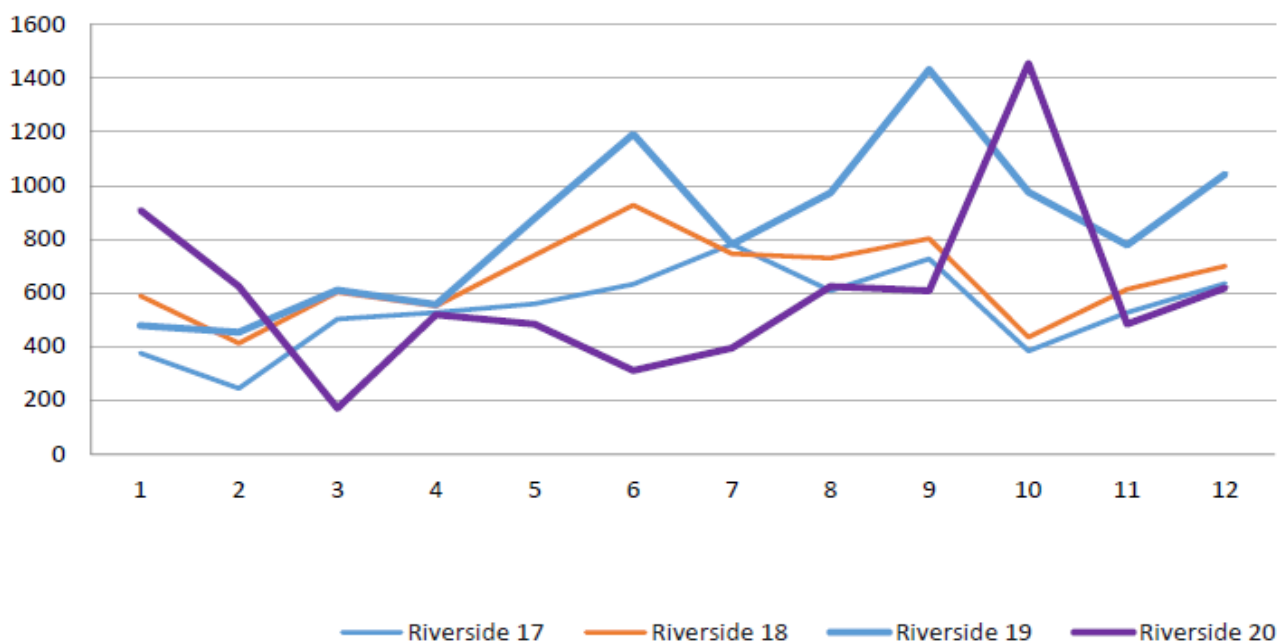
Objectives and Activities

The objects of the CIO are as follows:

- (1) To provide or assist in the provision of facilities and therapeutic interventions through a network of healthy community and therapy centres for individuals who have need of such provision by reason of their age, ill-health or disability, financial hardship or social circumstances with the object of improving their conditions of life.
- (2) To advance the Christian faith for the public benefit.

Achievements and Performance Riverside

Riverside Provision Data in hours 2017-2020



God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2020

Equine Assisted Therapy and riding

2019-20 saw the onset of the effect of COVID-19 upon Gul's equine assisted therapy provision and a corresponding plummeting in demand. This suppressed the hours of provision compared to the previous year until the lockdown was rescinded. The COVID year was compounded by a wet winter which led to significantly lower activity than predicted in January. Thankfully, preparatory work in the previous financial year ensured Gul had the capacity to deal with the subsequent and late surge in demand, and this trend looks set to continue as Gul rides the wave of surging demand into the next financial period. The charity's equine assisted therapy (EAT) provision continues to be the single largest provision for Gul and approximately 80% of those who attend are involved with this work stream to a greater or lesser extent. In addition, Gul has opened a new partner site in Norfolk and expanded its operations at its Bustard and Carmarthen sites too.

By the close of the 2019-20 financial year, Gul had worked with over 70 organisations whose beneficiaries had been referred for its services. These were primarily schools but also included NHS services, local councils and other charitable and private sector partners. By mid-2020, beneficiaries were drawn much more locally, approximately 30 miles from the Riverside site, but by the close of 2020 Gul was again seeing more and more referrals and enquiries from further afield in neighbouring counties.

Outdoor

2020 saw Gul further embed its non-equine activities and as a result Gul has continued to grow its outdoor work streams. The charity has offered NNAS navigation training, outdoor pursuits and adventure training for staff and beneficiaries in accordance with pandemic restrictions. Approximately 15% of Gul beneficiaries attend Gul for outdoor therapy only with most (approximately 50%) Gul beneficiaries taking part in a mixture of ridden and outdoor activities. All staff also undertook outdoor training to ensure they had at least the basic tools for running outdoor sessions alongside their specialisms. Gul now employs a total of 14 individuals and has 30 volunteers on its books.

Therapy

COVID has led to unprecedented pressures on Gul's users and staff, with increased incidence of serious mental health issues. The team have seen the return of beneficiaries who had previously transitioned from the service, subsequently relapsing and returning to use Gul once more.

During the financial year the provision of the charity has provided therapeutic interventions to beneficiaries such as:

- Children and Young people with specialist needs who cannot manage mainstream services, particularly those with mental health issue, 77% of user base.
- Young people who care for others
- Local families needing outdoor pursuits, 15% of user base
- Adults over 65, 5% of user base
- Service Families

Bursaries secured from Sport England have enabled young people to access provision who do not receive other forms of funding support and Gul continues to offer 10% of all provision free of charge.

Current Therapeutic Provision:

- Activity for physical health and wellbeing
- Belonging and value through purposeful activity
- Enabling success
- Self- awareness
- Education
- Communication
- Occupational and Physiotherapy, treatment, maintenance and Rehab
- Psychological therapies and counselling
- Temporary Supported Accommodation for Veterans and others in need

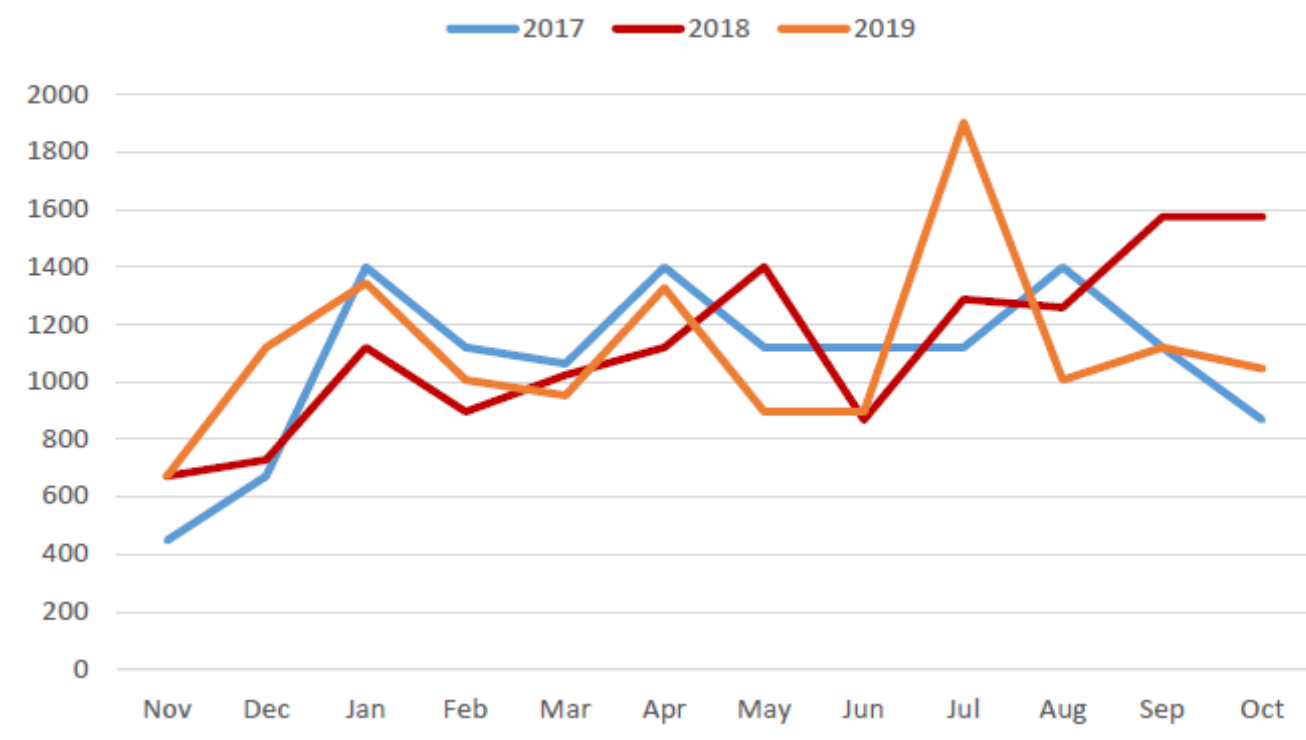
Each beneficiary has a bespoke programme arranged for them that includes activities from the broader offering. All programmes are designed following assessment and are reviewed by lead therapists.

The people who benefit directly from Gul are the beneficiaries (of which there were 200 in 2019-20) their families, wider society and the community as a whole benefitting indirectly through the promotion of health and wellbeing activities and improvements in users attending.

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2020

Bustard

Bustard provision 17/18/19 comparison



Residents

The Bustard has been at full or near capacity for the entirety of 2019-20. The site supported 6 individuals through transitional periods in their lives.

Functions

In addition to regular fitness classes, the Bustard opened a new community café in September 2020. Initial uptake was encouraging until the country quickly plunged back into lockdown and for the earlier parts of the year no events were possible due to COVID restrictions.

Fundraising

Gul's fundraising efforts in 2020 were hampered by its fundraiser being furloughed. Although efforts were made to catch up later, this was not quite possible. Gul operates on the basis that its activities should be sustainable in the long term and its fundraising policy is designed to reflect this. Gul is fortunate to have a large and supportive community surrounding it who make regular donations that supplement its usual revenue streams. In 2019-20, donations totalled over £13,449 which was a 4k drop on the previous year. When Gul applies for grant funding, it will be for a capital expenditure item, to pump prime a new venture or to enhance the charity's ability to help its beneficiaries or reach a larger cohort. In 2019-20, grant funding for projects totalled £15,500, the donors of these projects received timely and regular reports and all projects were completed within budget and on time. The Grantees are listed below.

Wales

The site in Penlan, just outside Carmarthen in South Wales continues to show great promise, and Gul has now been working with another nearby site to offer equine assisted therapy to bolster the efforts at Penlan. This new site is known as Littlemoor and is in a period of development with the site manager being trained to operate independently, but with support from Gul HQ and the other local site. Gul intends to make use of the on-site facilities (outdoor and indoor riding schools and stabling for 16 horses) as well as the considerable expertise of the sites owners in running forest school-like sessions, holistic therapy and heritage craft workshops to improve the well-being of disadvantaged individuals in the area. Gul in Wiltshire continues to support Gul Wales in its administration, fundraising and service delivery, and expects this service to continue to grow.

God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2020

Funders

Gul is proud to have received funding from the following organisations.

- #iWill £4,750
- Wiltshire Community Foundation £1,750
- WASP £1,300
- Sport England £4,000 bursaries to support those in financial need
- Crowdfunder £3,700

Reserves policy

Gul recognises the need for planning for contingencies but has rarely been in the position of having a financial reserve as there is always a need for spare, unrestricted funds for the furtherance of the charitable activity. In 2019-20 Gul was still able to develop its small working reserve but sadly unexpected costs due to the issues mentioned earlier in the report resulted in this money having to be spent.

In the event that Gul was to have income greater than expenditure it would seek to have three months operating costs (£45k) set aside. In addition to this, the charity would aim to have a small contingency fund available to absorb unexpected shocks such as periods of long-term illness/ absence among staff.

Such funds are held within the main account but tracked within the monthly accounts as separate budgets.

Gul is happy to use unrestricted funds from a project account to temporarily assist with cash flow but never restricted funds.

Gul is in the wonderful position of having dedicated supporters who would provide short term cash flow assistance if needed.

Risk management

Trustees at Gul meet quarterly to review the charities policies, procedures, risk assessments and management plans. The Senior Management Team (SMT) meets weekly to discuss operational management and immediate concerns are dealt with on a day-to-day basis by team leaders and qualified staff.

Finances are managed using cloud-based software that is updated weekly to produce annual budgets and cash flow forecasts.

Health and safety is discussed at meetings as an agenda item either relating to specific concerns or policy review.

External risk is managed using strategic planning and risk assessments undertaken by the SMT and reviewed by the trustees.

Structure Governance and management

The charity is governed by its constitution. It was incorporated on 1 November 2014. Prior to this the charity was known as God Unlimited and was a registered charity founded in 2006.

All trustees give their time voluntarily and receive no benefits from the charity; they can, however, recover expenses incurred directly as a result of their role.

The board currently consists of the Chair (appointed from the existing trustees) and three further trustees - there have to be at least three serving trustees with no maximum limit. Trustees are recruited to ensure a diversity of relevant skills and expertise needed for effective governance of the charity. They are invited to complete a skills audit and attend a meeting as an observer before commitment from either side.

Trustee Induction and Training

On appointment trustees sign a declaration of eligibility, undertake an enhanced DBS check and sign a code of conduct agreement. They undergo online safeguarding training. They receive a Trustee Information Pack, discussed in meeting with the Chair & CEO:

- Trustee role and responsibilities
- Key documents setting out the framework for the charity including the Memorandum and Articles, all current policies, Business Plan
- Financial and funding information including the latest published accounts
- A copy of the Charity Commission: Essential Trustee guide

Trustees are also invited to a tour of the building to see Gul in action and to meet the staff and volunteer team.

Report of the Trustees for the Year Ended 31 October 2020

Gul's organisation is represented in the organogram below. It has a board of trustees of four members, plus the Chief Executive Officer (CEO) and Operations Director which meets every quarter. It is responsible for the strategic direction of the charity, monitoring systems and procedures to ensure good governance. The CEO manages the day-to-day operation of the organisation, leading the SMT who in turn feed down to the staff teams to implement strategy and ensuring that they continue to develop their skills and working practices to produce the best outcomes for our beneficiaries.

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God-Unlimited Outdoor Therapy
Report of the Trustees
for the Year Ended 31 October 2020

Statement of Trustee Responsibility

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

The law applicable to charities in England & 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 period. In preparing these financial statements, the Trustees are required to:

1. Select suitable accounting policies and then apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgments and accounting estimates that are reasonable and prudent;
4. 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 are sufficient to show and explain the charity's transactions and 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 articles of association. 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.

This report was approved by the Board of Trustees on ...~~28 June 2021~~.....



PC Curry
Chairman of Trustees

**Independent Examiner's Report to the Trustees of
God-Unlimited Outdoor Therapy**

Independent examiner's report to the trustees of God-Unlimited Outdoor Therapy

I report to the charity trustees on my examination of the accounts of God-Unlimited Outdoor Therapy (the Trust) for the year ended 31 October 2020.

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 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 Trust 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.

James Gare FCA DChA
MHA Monahans
Chartered Accountants
Fortescue House
Court Street
Trowbridge
Wiltshire
BA14 8FA

Date:

God-Unlimited Outdoor Therapy

Statement of Financial Activities
for the Year Ended 31 October 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	49,654	13,259	62,913	67,760
Charitable activities	3				
Activities in furtherance of objectives		105,176	-	105,176	116,383
Supported accommodation		23,975	-	23,975	28,845
Other income	4	<u>12,912</u>	<u>-</u>	<u>12,912</u>	<u>11,394</u>
Total		191,717	13,259	204,976	224,382
EXPENDITURE ON					
Charitable activities	5				
Activities in furtherance of objectives		<u>187,291</u>	<u>8,401</u>	<u>195,692</u>	<u>205,914</u>
NET INCOME		4,426	4,858	9,284	18,468
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		48,152	2,859	51,011	(19,384)
Prior year adjustment	11	<u>(51,927)</u>	<u>-</u>	<u>(51,927)</u>	<u>-</u>
As restated		<u>(3,775)</u>	<u>2,859</u>	<u>(916)</u>	<u>(19,384)</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>651</u></u>	<u><u>7,717</u></u>	<u><u>8,368</u></u>	<u><u>(916)</u></u>

The notes form part of these financial statements

God-Unlimited Outdoor Therapy

Balance Sheet
31 October 2020

	Notes	2020 £	2019 as restated £
FIXED ASSETS			
Tangible assets	12	509,839	487,613
CURRENT ASSETS			
Debtors	13	12,218	15,958
Cash at bank and in hand		<u>25,748</u>	<u>9,151</u>
		37,966	25,109
CREDITORS			
Amounts falling due within one year	14	(17,995)	(23,513)
NET CURRENT ASSETS		<u>19,971</u>	<u>1,596</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		529,810	489,209
CREDITORS			
Amounts falling due after more than one year	15	(521,442)	(490,125)
NET ASSETS		<u>8,368</u>	<u>(916)</u>
FUNDS	18		
Unrestricted funds		651	(3,775)
Restricted funds		<u>7,717</u>	<u>2,859</u>
TOTAL FUNDS		<u>8,368</u>	<u>(916)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
.....28 June 2021..... and were signed on its behalf by:



.....
P Curry - Trustee

God-Unlimited Outdoor Therapy
Notes to the Financial Statements
for the Year Ended 31 October 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

God-Unlimited Outdoor Therapy is a charitable incorporated organisation (CIO) registered in England and Wales.

The address of the principal office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are stated in the trustees report.

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 the 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 on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on straight line basis
Improvements to property	- 2% on straight line basis
Equine, fixtures & fittings	- 25% on reducing balance

No depreciation is provided on freehold land.

Fixed assets are included at cost less accumulated depreciation. Expenditure is only capitalised on individual assets with a cost of at least £1,000.

Taxation

The charity is exempt from tax on its charitable activities.

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. Trade debtors, trade creditors and accruals are held at amortised cost as detailed in notes 9 and 10. Cash is measured at face value. Fixed asset investments are measured at fair value as detailed in note 8. Prepayments are not financial instruments.

Other Loans

Loans from individuals repayable in more than one year, with no fixed repayment date, are initially recognised and measured at the amount received, with the carrying amount adjusted in subsequent year to reflect repayments and any accrued interest and adjusted if necessary for any impairment.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The trustees have noted the position of the free reserves, however, they remain assured the CIO continues to be a going concern because cash remains positive and business is rebuilding rapidly after a series of unexpected, major expenses.

The CIO has successfully maintained services during Covid-19 whilst saving costs by use of its volunteer workforce. The trustees also remain assured that need will increase in the medium term post-Covid and that the future looks bright for this essential provision.

2. DONATIONS AND LEGACIES

	2020	2019 as restated
	£	£
Donations	13,247	17,742
Gift aid	2,274	4,544
Grants	<u>47,392</u>	<u>45,474</u>
	<u>62,913</u>	<u>67,760</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

3. INCOME FROM CHARITABLE ACTIVITIES

		2020	2019 as restated
	Activity	£	£
Activities in furtherance of objectives	Activities in furtherance of objectives	105,176	116,383
Supported accommodation	Supported accommodation	<u>23,975</u>	<u>28,845</u>
		<u>129,151</u>	<u>145,228</u>

4. OTHER INCOME

	2020	2019 as restated
	£	£
Rent receivable	10,825	9,600
Other income	<u>2,087</u>	<u>1,794</u>
	<u>12,912</u>	<u>11,394</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Activities in furtherance of objectives	<u>171,750</u>	<u>23,942</u>	<u>195,692</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020	2019 as restated
	£	£
Staff costs	123,619	123,995
Rates and water	4,603	3,814
Insurance	6,162	6,075
Light and heat	1,217	-
Outdoor activities	29,757	29,631
Repairs & maintenance	1,514	4,308
Communication and information technology	1,702	1,410
Advertising and marketing	981	2,870
Staff training	644	4,113
Bad debts	1,111	400
General expenses	<u>440</u>	<u>568</u>
	<u>171,750</u>	<u>177,184</u>

7. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Activities in furtherance of objectives	<u>7,382</u>	<u>14,560</u>	<u>2,000</u>	<u>23,942</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2020	2019 as restated
	Activities in furtherance of objectives £	Total activities £
Professional fees	1,294	3,070
Subscriptions	541	750
Depreciation	5,547	6,204
Bank charges	289	57
Interest payable and similar charges	14,271	16,369
Independent examiner fees	<u>2,000</u>	<u>2,280</u>
	<u>23,942</u>	<u>28,730</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2020 nor for the year ended 31 October 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2020 nor for the year ended 31 October 2019.

9. STAFF COSTS

	2020	2019 as restated
	£	£
Wages and salaries	121,282	123,230
Social security costs	<u>2,337</u>	<u>765</u>
	<u>123,619</u>	<u>123,995</u>

Key management personnel remuneration

The charity considers its key management personnel to comprise the trustees, the Chief Executive Officer and the operations director.. The remuneration paid to key management personnel during the year was £23,284 (2019: £16,907).

The average monthly number of employees during the year was as follows:

	2020	2019 as restated
Charitable activities	<u>15</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds as restated £
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	42,581	25,179	67,760
Charitable activities			
Activities in furtherance of objectives	116,383	-	116,383
Supported accommodation	28,845	-	28,845
Other income	<u>11,394</u>	<u>-</u>	<u>11,394</u>
Total	199,203	25,179	224,382
EXPENDITURE ON			
Charitable activities			
Activities in furtherance of objectives	204,153	1,761	205,914
NET INCOME/(EXPENDITURE)	(4,950)	23,418	18,468
Transfers between funds	<u>26,784</u>	<u>(26,784)</u>	<u>-</u>
Net movement in funds	21,834	(3,366)	18,468
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>(25,609)</u>	<u>6,225</u>	<u>(19,384)</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>(3,775)</u></u>	<u><u>2,859</u></u>	<u><u>(916)</u></u>

11. PRIOR YEAR ADJUSTMENT

The charity has received loans from individuals which have no repayment terms. Interest is added to some of these loan accounts as agreed with the individuals advancing the loans. Prior to 31 October 2018 interest accumulating has not been reflected in the accounts and a prior year adjustment of £51,927 has been made to gross up the loan accounts for the interest accrued to date.

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Equine, fixtures & fittings £	Totals £
COST				
At 1 November 2019	428,135	60,955	5,792	494,882
Additions	<u>27,074</u>	<u>699</u>	<u>-</u>	<u>27,773</u>
At 31 October 2020	<u>455,209</u>	<u>61,654</u>	<u>5,792</u>	<u>522,655</u>
DEPRECIATION				
At 1 November 2019	3,803	1,219	2,247	7,269
Charge for year	<u>3,803</u>	<u>1,233</u>	<u>511</u>	<u>5,547</u>
At 31 October 2020	<u>7,606</u>	<u>2,452</u>	<u>2,758</u>	<u>12,816</u>
NET BOOK VALUE				
At 31 October 2020	<u><u>447,603</u></u>	<u><u>59,202</u></u>	<u><u>3,034</u></u>	<u><u>509,839</u></u>
At 31 October 2019	<u><u>424,332</u></u>	<u><u>59,736</u></u>	<u><u>3,545</u></u>	<u><u>487,613</u></u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019 as restated
	£	£
Trade debtors	<u>12,218</u>	<u>15,958</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019 as restated
	£	£
Bank loans and overdrafts (see note 16)	8,120	10,449
Trade creditors	6,263	8,752
Taxation and social security	1,612	1,558
Other creditors	<u>2,000</u>	<u>2,754</u>
	<u>17,995</u>	<u>23,513</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020	2019 as restated
	£	£
Bank loans (see note 16)	229,052	232,254
Other creditors	<u>292,390</u>	<u>257,871</u>
	<u>521,442</u>	<u>490,125</u>

16. LOANS

An analysis of the maturity of loans is given below:

	2020	2019 as restated
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	163
Bank loans	<u>8,120</u>	<u>10,286</u>
	<u>8,120</u>	<u>10,449</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>34,833</u>	<u>41,143</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>194,219</u>	<u>191,111</u>
Amounts falling due in more than five years:		
Repayable otherwise than by instalments:		
Other loans more 5yrs non-inst	<u>292,390</u>	<u>257,871</u>

Other loans represent unsecured loans from individuals with no repayment terms. Apart from loans of £29,824 at 31 October 2020, which are interest free, interest of 2.1% is added to loans.

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

			2020	2019 as restated
	Unrestricted fund £	Restricted funds £	Total funds £	Total funds £
Fixed assets	509,839	-	509,839	487,613
Current assets	30,249	7,717	37,966	25,109
Current liabilities	(17,995)	-	(17,995)	(23,513)
Long term liabilities	(521,442)	-	(521,442)	(490,125)
	<u>651</u>	<u>7,717</u>	<u>8,368</u>	<u>(916)</u>

18. MOVEMENT IN FUNDS

	At 1.11.19 £	Prior year adjustment £	Net movement in funds £	At 31.10.20 £
Unrestricted funds				
General fund	48,152	(51,927)	4,426	651
Restricted funds				
YSA grant	10	-	(10)	-
Acre Lace Up	1,078	-	(1,078)	-
Wiltshire Community Foundation	-	-	4,750	4,750
Bustard Development	739	-	(699)	40
Tampon Tax	1,032	-	(1,032)	-
Local Giving Riverside Kit	-	-	500	500
Wiltshire Wildlife Trust outdoor equipment	-	-	494	494
WASP satellite clubs	-	-	18	18
WASP tackling inequalities	-	-	915	915
Charities Aid Foundation fencing	-	-	1,000	1,000
	<u>2,859</u>	<u>-</u>	<u>4,858</u>	<u>7,717</u>
TOTAL FUNDS	<u>51,011</u>	<u>(51,927)</u>	<u>9,284</u>	<u>8,368</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	191,717	(187,291)	4,426
Restricted funds			
YSA grant	-	(10)	(10)
Acre Lace Up	-	(1,078)	(1,078)
Wiltshire Community Foundation	4,750	-	4,750
Bustard Development	(1)	(698)	(699)
Tampon Tax	-	(1,032)	(1,032)
Local Giving Riverside Kit	500	-	500
Wiltshire Wildlife Trust outdoor equipment	1,510	(1,016)	494
WASP satellite clubs	1,500	(1,482)	18
WASP tackling inequalities	4,000	(3,085)	915
Charities Aid Foundation fencing	1,000	-	1,000
	<u>13,259</u>	<u>(8,401)</u>	<u>4,858</u>
TOTAL FUNDS	<u>204,976</u>	<u>(195,692)</u>	<u>9,284</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.18 £	Net movement in funds £	Transfers between funds £	At 31.10.19 £
Unrestricted funds				
General fund	(25,609)	(4,950)	26,784	(3,775)
Restricted funds				
Restricted funds	6,225	-	(6,225)	-
YSA grant	-	-	10	10
Area Board Bursary 13-19	-	(1,761)	1,761	-
Acre Lace Up	-	1,915	(837)	1,078
Wiltshire Community Foundation	-	1,119	(1,119)	-
Aviva	-	5,000	(5,000)	-
St James Place Charitable Foundation	-	1,564	(1,564)	-
Wiltshire County Area Board	-	15,000	(15,000)	-
Poppy Room Carpet	-	581	(581)	-
Bustard Development	-	-	739	739
Tampon Tax	-	-	1,032	1,032
	<u>6,225</u>	<u>23,418</u>	<u>(26,784)</u>	<u>2,859</u>
TOTAL FUNDS	<u>(19,384)</u>	<u>18,468</u>	<u>-</u>	<u>(916)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	199,203	(204,153)	(4,950)
Restricted funds			
Area Board Bursary 13-19	-	(1,761)	(1,761)
Acre Lace Up	1,915	-	1,915
Wiltshire Community Foundation	1,119	-	1,119
Aviva	5,000	-	5,000
St James Place Charitable Foundation	1,564	-	1,564
Wiltshire County Area Board	15,000	-	15,000
Poppy Room Carpet	581	-	581
	<u>25,179</u>	<u>(1,761)</u>	<u>23,418</u>
TOTAL FUNDS	<u>224,382</u>	<u>(205,914)</u>	<u>18,468</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.18 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.10.20 £
Unrestricted funds					
General fund	(25,609)	(51,927)	(524)	26,784	(51,276)
Restricted funds					
Restricted funds	6,225	-	-	(6,225)	-
YSA grant	-	-	(10)	10	-
Area Board Bursary 13-19	-	-	(1,761)	1,761	-
Acre Lace Up	-	-	837	(837)	-
Wiltshire Community Foundation	-	-	5,869	(1,119)	4,750
Aviva	-	-	5,000	(5,000)	-
St James Place Charitable Foundation	-	-	1,564	(1,564)	-
Wiltshire County Area Board	-	-	15,000	(15,000)	-
Poppy Room Carpet	-	-	581	(581)	-
Bustard Development	-	-	(699)	739	40
Tampon Tax	-	-	(1,032)	1,032	-
Local Giving Riverside Kit	-	-	500	-	500
Wiltshire Wildlife Trust outdoor equipment	-	-	494	-	494
WASP satellite clubs	-	-	18	-	18
WASP tackling inequalities	-	-	915	-	915
Charities Aid Foundation fencing	-	-	1,000	-	1,000
	<u>6,225</u>	<u>-</u>	<u>28,276</u>	<u>(26,784)</u>	<u>7,717</u>
TOTAL FUNDS	<u>(19,384)</u>	<u>(51,927)</u>	<u>27,752</u>	<u>-</u>	<u>(43,559)</u>

God-Unlimited Outdoor Therapy

Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	390,920	(391,444)	(524)
Restricted funds			
YSA grant	-	(10)	(10)
Area Board Bursary 13-19	-	(1,761)	(1,761)
Acre Lace Up	1,915	(1,078)	837
Wiltshire Community Foundation	5,869	-	5,869
Aviva	5,000	-	5,000
St James Place Charitable Foundation	1,564	-	1,564
Wiltshire County Area Board	15,000	-	15,000
Poppy Room Carpet	581	-	581
Bustard Development	(1)	(698)	(699)
Tampon Tax	-	(1,032)	(1,032)
Local Giving Riverside Kit	500	-	500
Wiltshire Wildlife Trust outdoor equipment	1,510	(1,016)	494
WASP satellite clubs	1,500	(1,482)	18
WASP tackling inequalities	4,000	(3,085)	915
Charities Aid Foundation fencing	1,000	-	1,000
	<u>38,438</u>	<u>(10,162)</u>	<u>28,276</u>
TOTAL FUNDS	<u>429,358</u>	<u>(401,606)</u>	<u>27,752</u>

The Wiltshire Community Foundation fund is for the Shrewton school camp.

The Bustard Development fund is for repair and development costs to the Bustard property.

The Local Giving fund is for the purchase of kit for Riverside.

The Wiltshire Wildlife Trust fund is for the purchase of cameras and outdoor equipment.

The Wiltshire and Swindon Sport satellite clubs fund is for the purchase of tents.

The Wiltshire and Swindon Sport inequalities fund is to contribute to the costs of activities for disadvantaged children.

The Charities Aid Foundation fund is for the purchase of fencing.

19. RELATED PARTY DISCLOSURES

Interest of £5,546 was added to a loan from William Grummitt, the husband of Dr Celia Grummitt (the voluntary Chief Executive Officer of the charity). William Grummitt agreed to reduce the interest rate on his loan to bring it closer to the bank's lending rates. As a result of the balance payable by the charity has been reduced by £8,809. A new loan of £27,074 was advanced by William Grummitt in the year, this loan being interest free. The charity made purchases of £4,242 (2019: £2,904) and sales of £2,621 (2019: £nil) from / to Rainbow 2 Ltd, a company of which Dr Celia Grummitt is a director and payments £nil (2019: £75) were made to Salisbury Plain Safaris which is a subsidiary of Rainbow 2 Ltd.

God-Unlimited Outdoor Therapy

Detailed Statement of Financial Activities
for the Year Ended 31 October 2020

	2020 £	2019 as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	13,247	17,742
Gift aid	2,274	4,544
Grants	<u>47,392</u>	<u>45,474</u>
	62,913	67,760
Charitable activities		
Activities in furtherance of objectives	105,176	116,383
Supported accommodation	<u>23,975</u>	<u>28,845</u>
	129,151	145,228
Other income		
Rent receivable	10,825	9,600
Other income	<u>2,087</u>	<u>1,794</u>
	<u>12,912</u>	<u>11,394</u>
Total incoming resources	204,976	224,382
EXPENDITURE		
Charitable activities		
Wages	121,282	123,230
Social security	2,337	765
Rates and water	4,603	3,814
Insurance	6,162	6,075
Light and heat	1,217	-
Outdoor activities	29,757	29,631
Repairs & maintenance	1,514	4,308
Communication and information technology	1,702	1,410
Advertising and marketing	981	2,870
Staff training	644	4,113
Bad debts	1,111	400
General expenses	<u>440</u>	<u>568</u>
	171,750	177,184
Support costs		
Management		
Professional fees	1,294	3,070
Subscriptions	541	750
Freehold property	3,803	3,803
Improvements to property	1,233	1,219
Depreciation of fixtures & fittings	<u>511</u>	<u>1,182</u>
	7,382	10,024
Finance		
Bank charges	289	57
Bank loan interest	8,827	9,541
Other loan interest	<u>5,444</u>	<u>6,828</u>
	14,560	16,426

This page does not form part of the statutory financial statements

God-Unlimited Outdoor Therapy

Detailed Statement of Financial Activities
for the Year Ended 31 October 2020

	2020	2019 as restated
	£	£
Finance		
Governance costs		
Independent examiner fees	<u>2,000</u>	<u>2,280</u>
Total resources expended	<u>195,692</u>	<u>205,914</u>
Net income	<u><u>9,284</u></u>	<u><u>18,468</u></u>