

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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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.

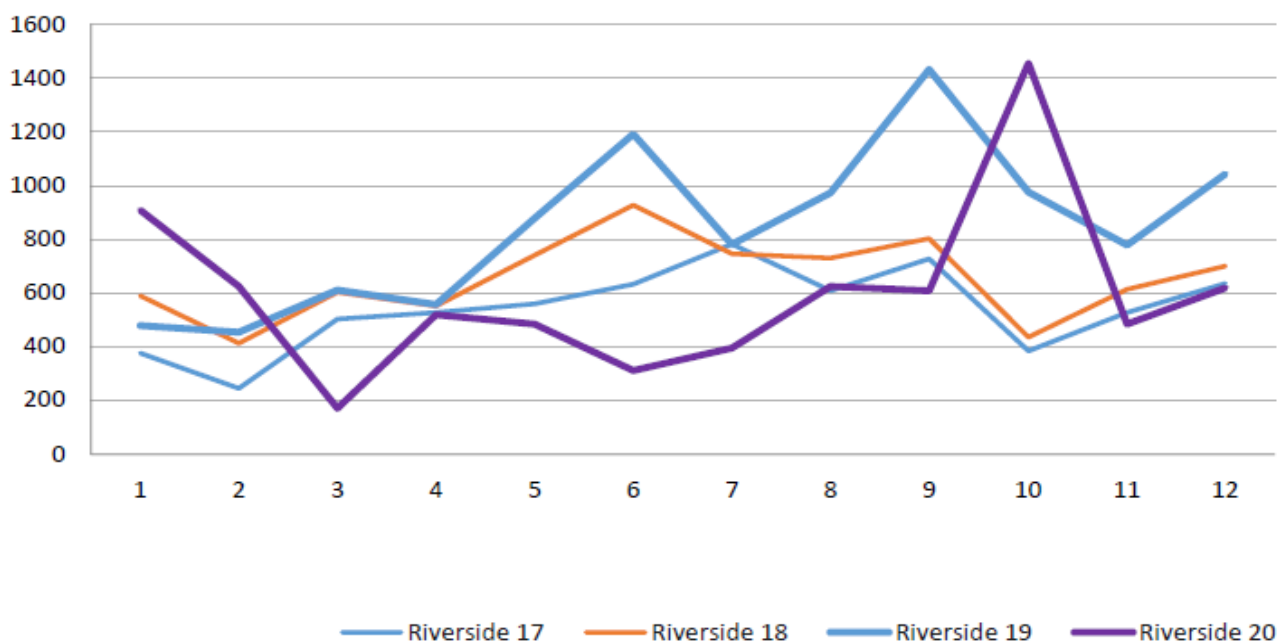
Objectives and Activities

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



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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

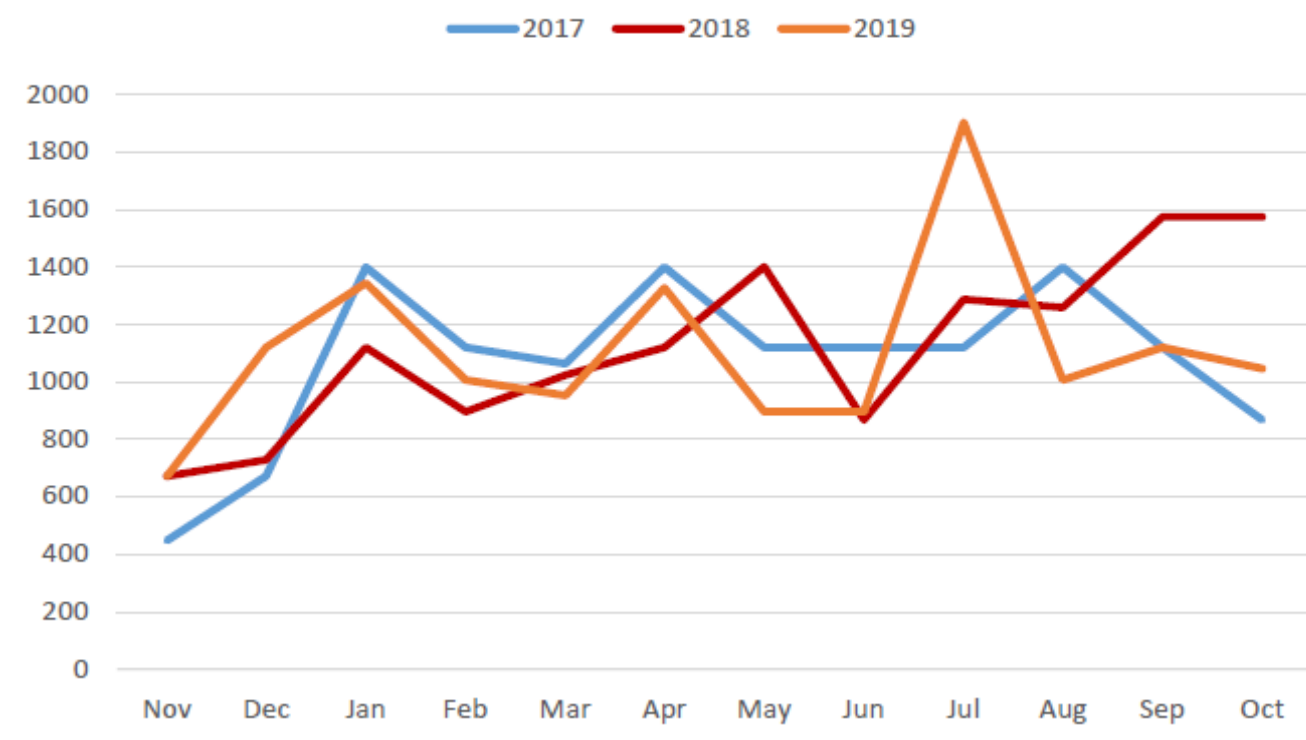
Each beneficiary has a bespoke programme arranged for them that includes activities from the broader offering. All programmes are designed following assessment and are reviewed by lead therapists.

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)
		<u>19,971</u>	<u>1,596</u>
NET CURRENT ASSETS			
		529,810	489,209
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	15	(521,442)	(490,125)
		<u>8,368</u>	<u>(916)</u>
NET ASSETS			
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>