

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:

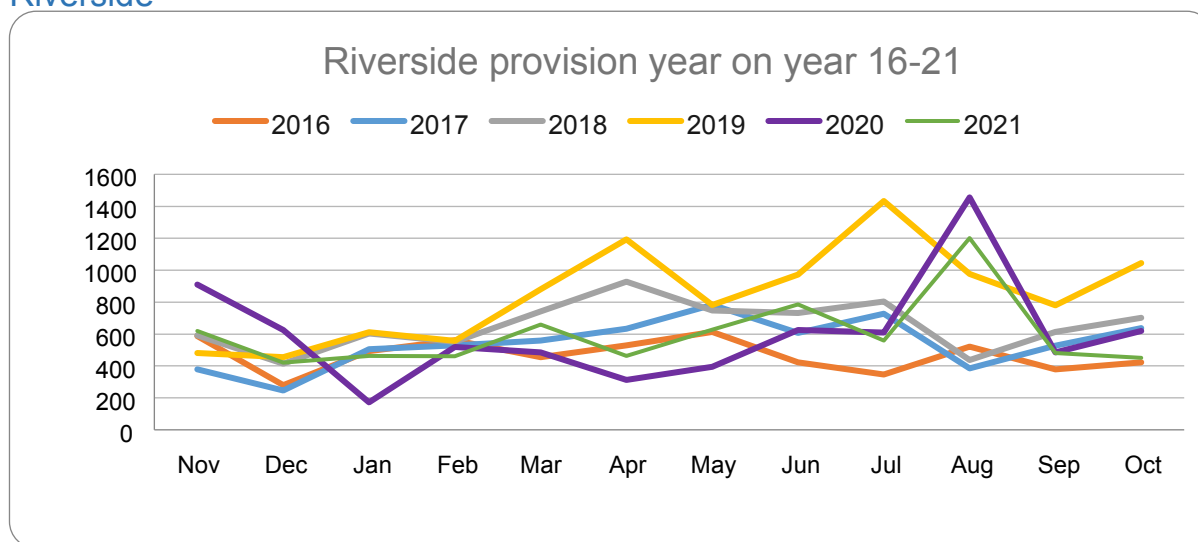
- (1) To provide or assist in the provision of facilities and therapeutic interventions through a network of healthy community and therapy centres for individuals who have need of such provision by reason of their age, ill-health or disability, financial hardship or social circumstances with the object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

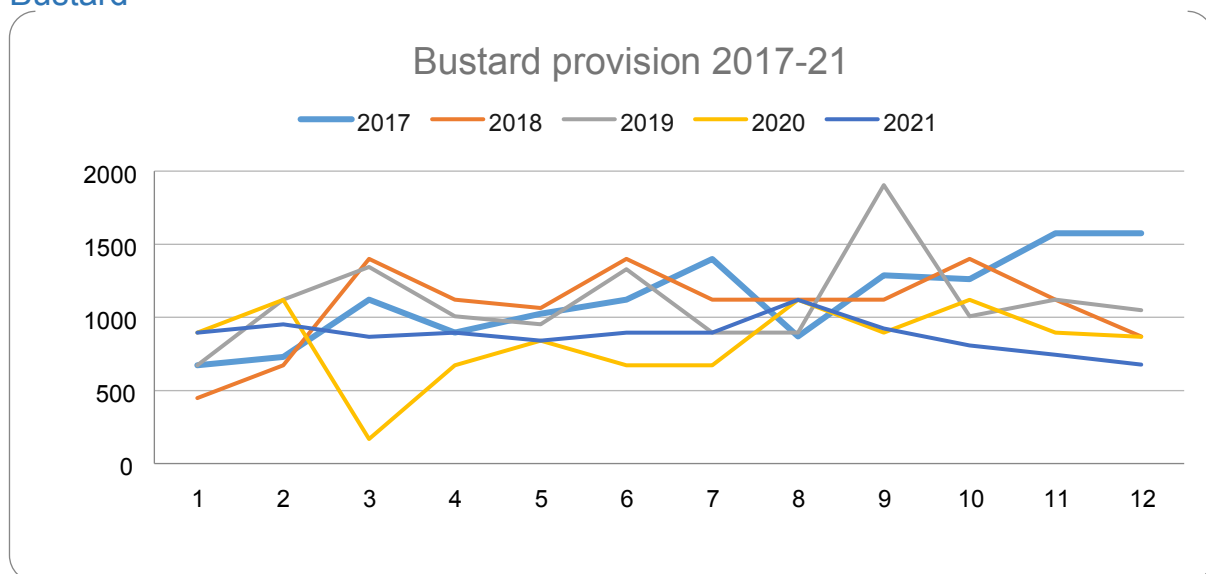
During the financial year the provision of the charity has provided therapeutic interventions to beneficiaries such as:

- 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

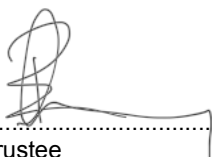
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
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>

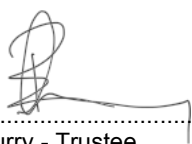
The notes form part of these financial statements

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	<u>(24,463)</u>	<u>(17,995)</u>
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	<u>(500,487)</u>	<u>(521,442)</u>
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>