

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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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

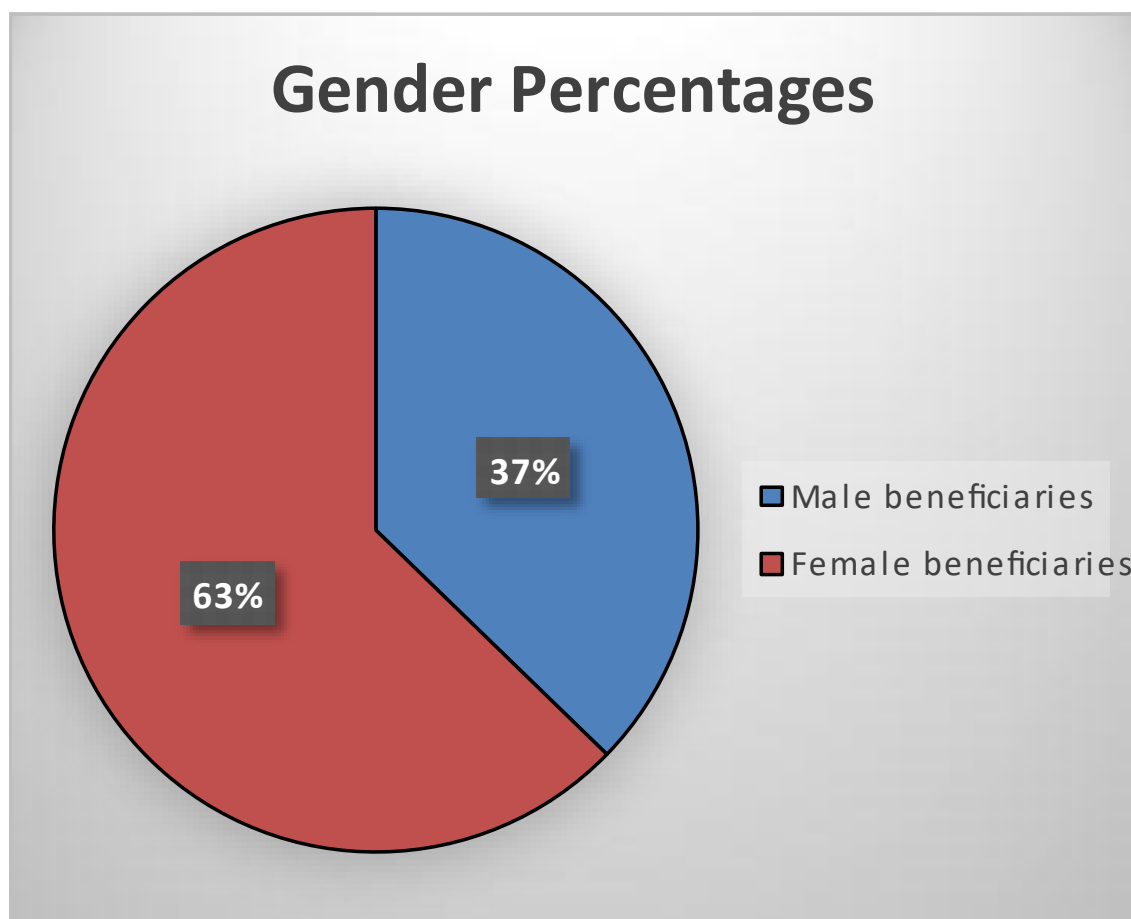
Gul refers to people who use its service as beneficiaries.

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.

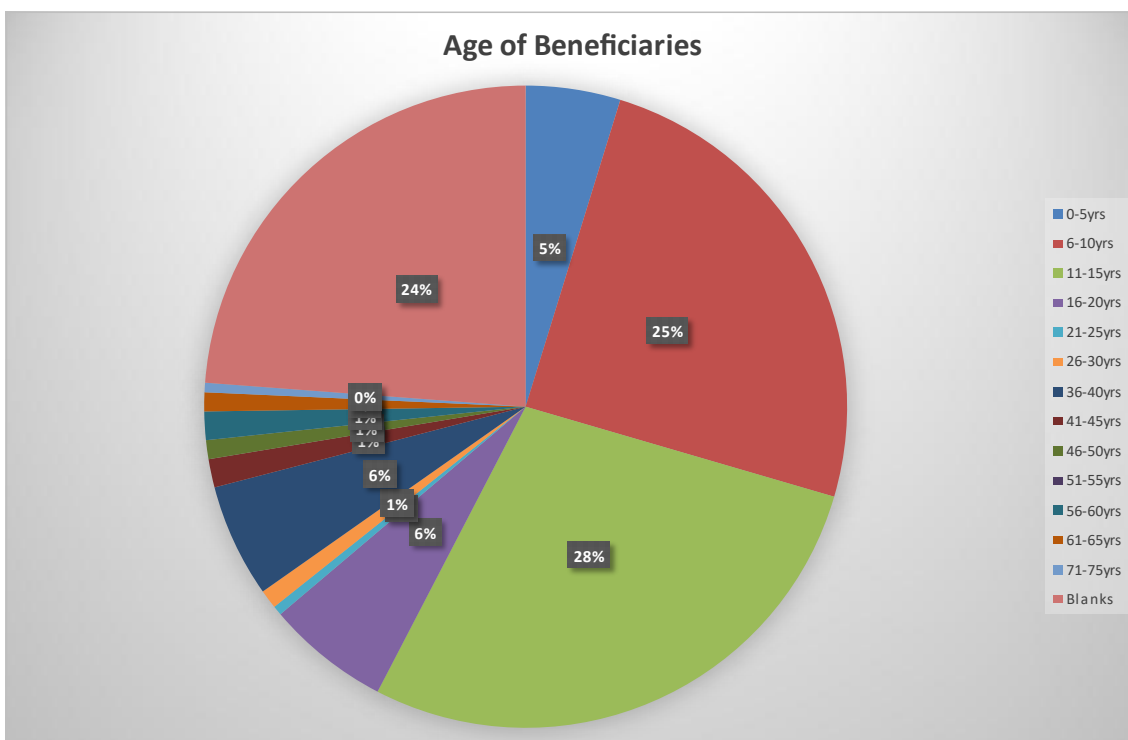
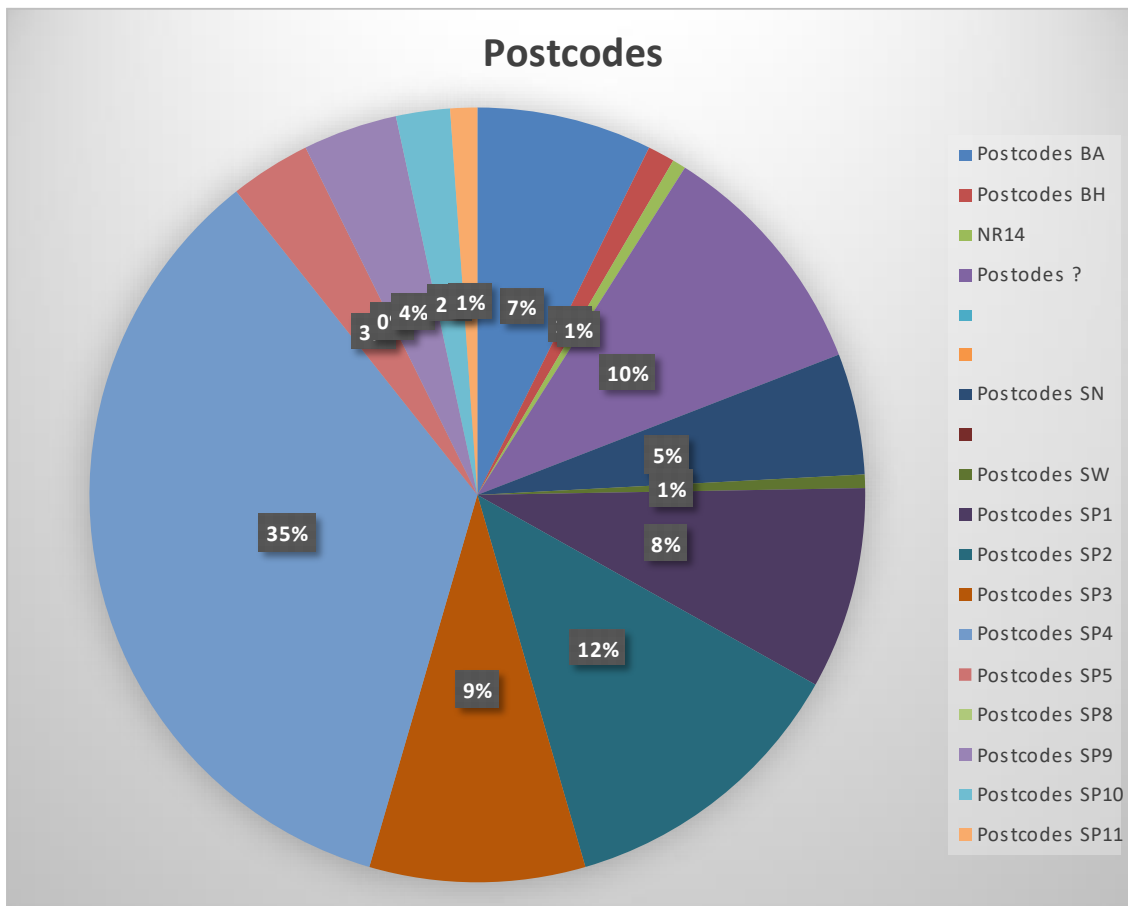
During the same period, Gul provided 17997 hours of provision at its centres. This included:

- 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



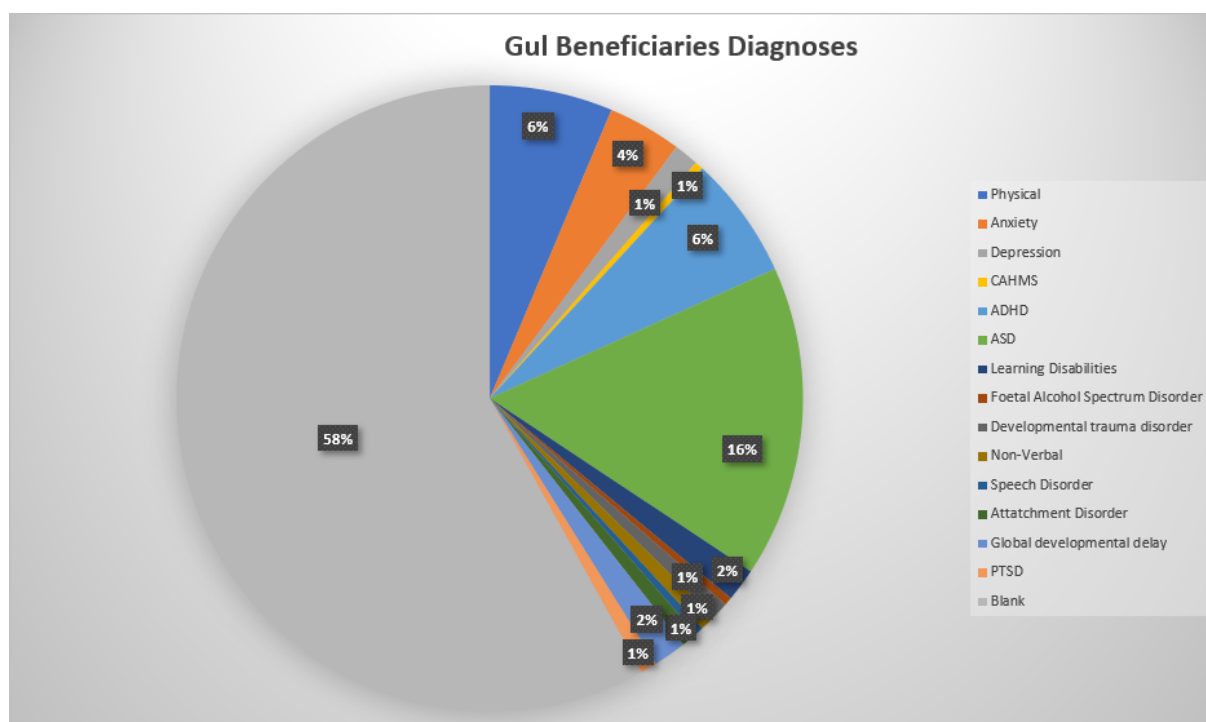
God-Unlimited Outdoor Therapy
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for the Year Ended 31 October 2022

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 fledgling 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 on05 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 <u>15</u>	2021 <u>14</u>
Charitable activities		

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 Restricted 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>