

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

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

God-Unlimited Outdoor Therapy

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for the Year Ended 31 October 2023

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159337

Principal address

The Bustard Inn
Shrewton
Salisbury
SP3 4DU

Trustees

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

Independent Examiner

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

Bank

Lloyds Bank
Salisbury

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

Report of the Chair

Introduction

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

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

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

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

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Report of the Trustees for the Year Ended 31 October 2023

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

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

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

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

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



The chairman

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

Objectives and Activities

The objects of the CIO are as follows:

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

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

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

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

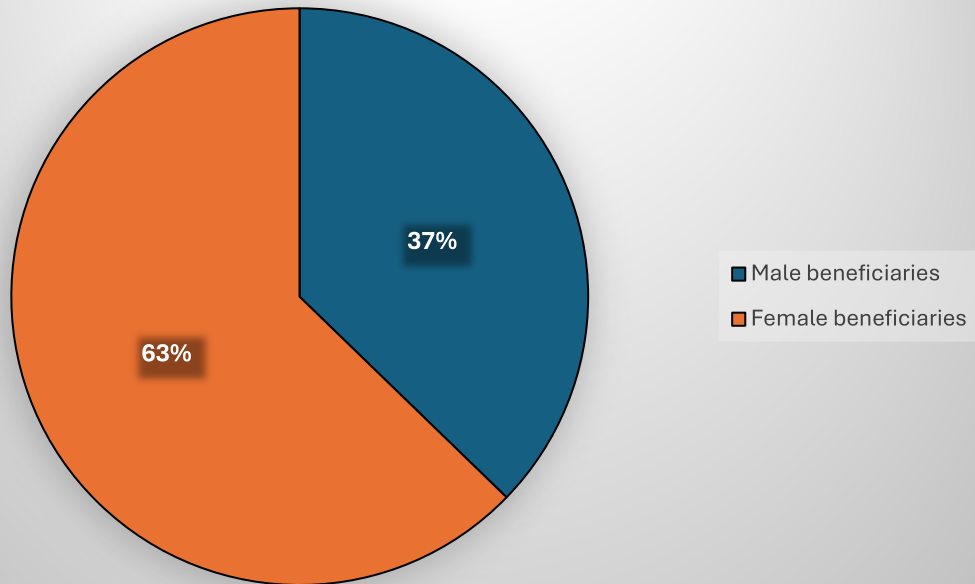
Provision, Outputs and Outcomes

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

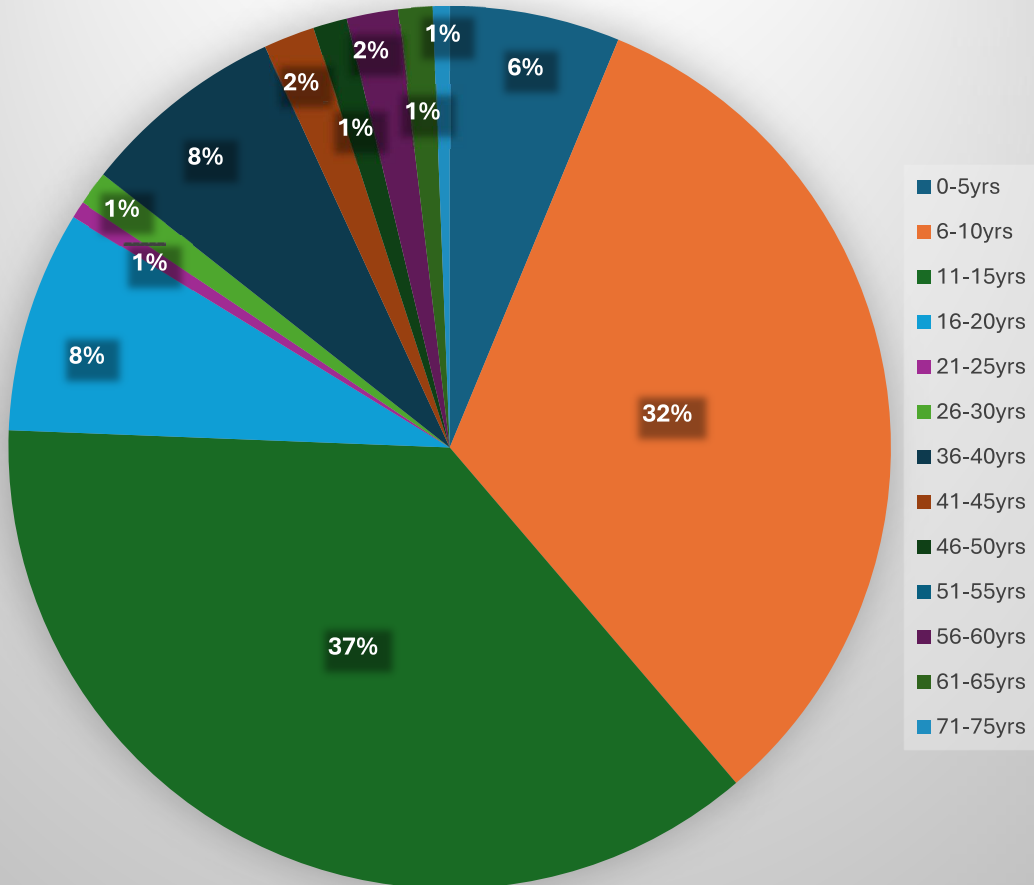
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for the Year Ended 31 October 2023

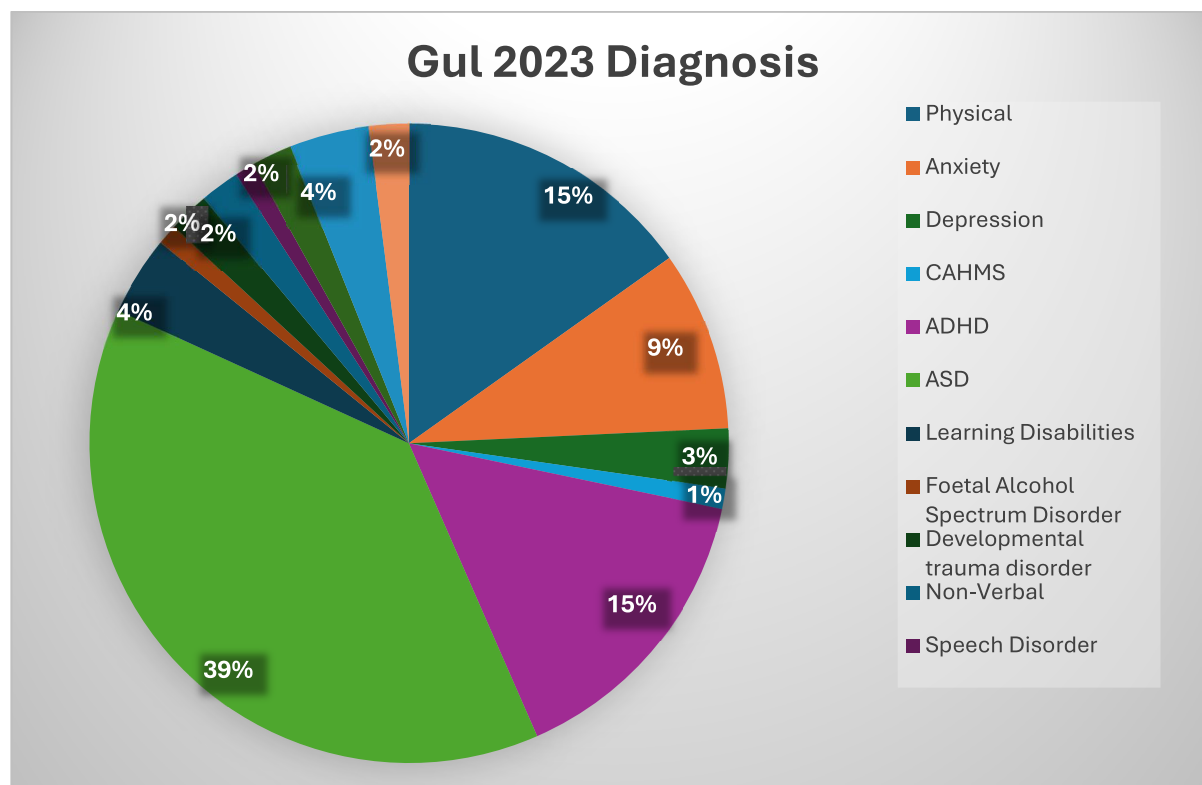
Gender Percentages



Age of Beneficiaries



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Report of the Trustees
for the Year Ended 31 October 2023



Equine Assisted Therapy and riding

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

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

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

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

Outdoor

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

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

The Bustard

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

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

Wales

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

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

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

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Report of the Trustees
for the Year Ended 31 October 2023

Assets

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

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

Fundraising

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

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

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

All funded projects were delivered on time and within budget.

Reserves policy

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

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

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

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

Risk management

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

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

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

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

Structure Governance and management

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

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

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

Trustee Induction and Training

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

God-Unlimited Outdoor Therapy

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

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

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

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

Statement of Trustee Responsibility

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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

1. Select suitable accounting policies and then apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgments and accounting estimates that are reasonable and prudent; and
4. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the articles of association. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

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

I report to the charity trustees on my examination of the accounts of God-Unlimited Outdoor Therapy (the Trust) for the year ended 31 October 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

James Gare FCA DChA

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

Date:

God-Unlimited Outdoor Therapy

Statement of Financial Activities
for the Year Ended 31 October 2023

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

The notes form part of these financial statements

God-Unlimited Outdoor Therapy

Balance Sheet
31 October 2023

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

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



E Walters - Trustee

God-Unlimited Outdoor Therapy

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

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

Income

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

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

Expenditure

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

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

Tangible fixed assets

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

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

No depreciation is provided on freehold land.

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

Taxation

The charity is exempt from tax on its charitable activities.

God-Unlimited Outdoor Therapy

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

1. ACCOUNTING POLICIES - continued

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Cash

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

Debtors and creditors payable within one year

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

Financial instruments

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

Other Loans

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

Going Concern

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

2. DONATIONS AND LEGACIES

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

3. INVESTMENT INCOME

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

God-Unlimited Outdoor Therapy

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. OTHER INCOME

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

6. CHARITABLE ACTIVITIES COSTS

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

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

8. SUPPORT COSTS

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

God-Unlimited Outdoor Therapy

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

8. SUPPORT COSTS - continued

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

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

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

Key management personnel remuneration

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

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

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

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

God-Unlimited Outdoor Therapy

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

12. TANGIBLE FIXED ASSETS

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

God-Unlimited Outdoor Therapy

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

16. LOANS

An analysis of the maturity of loans is given below:

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

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

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

God-Unlimited Outdoor Therapy

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

18. MOVEMENT IN FUNDS

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

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

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

God-Unlimited Outdoor Therapy

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

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

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

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

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

The Local Giving fund is for gardening.

The Foal fund is for the care of a Foal.

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

The NI fund is set aside for national insurance payments.

God-Unlimited Outdoor Therapy

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

19. RELATED PARTY DISCLOSURES

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