

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

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

God-Unlimited Outdoor Therapy

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for the Year Ended 31 October 2024

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159337

Principal address

The Bustard Inn
Shrewton
Salisbury
SP3 4DU

Trustees

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

Independent Examiner

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

Bank

Lloyds Bank
Salisbury

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

Report of the Chair

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

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

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

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

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

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

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

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

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

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



12/05/2025

Eleanor Walters

Chair of Trustees

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

Objectives and Activities

The objects of the CIO are as follows:

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

Provision, Outputs and Outcomes

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

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

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

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

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

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

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

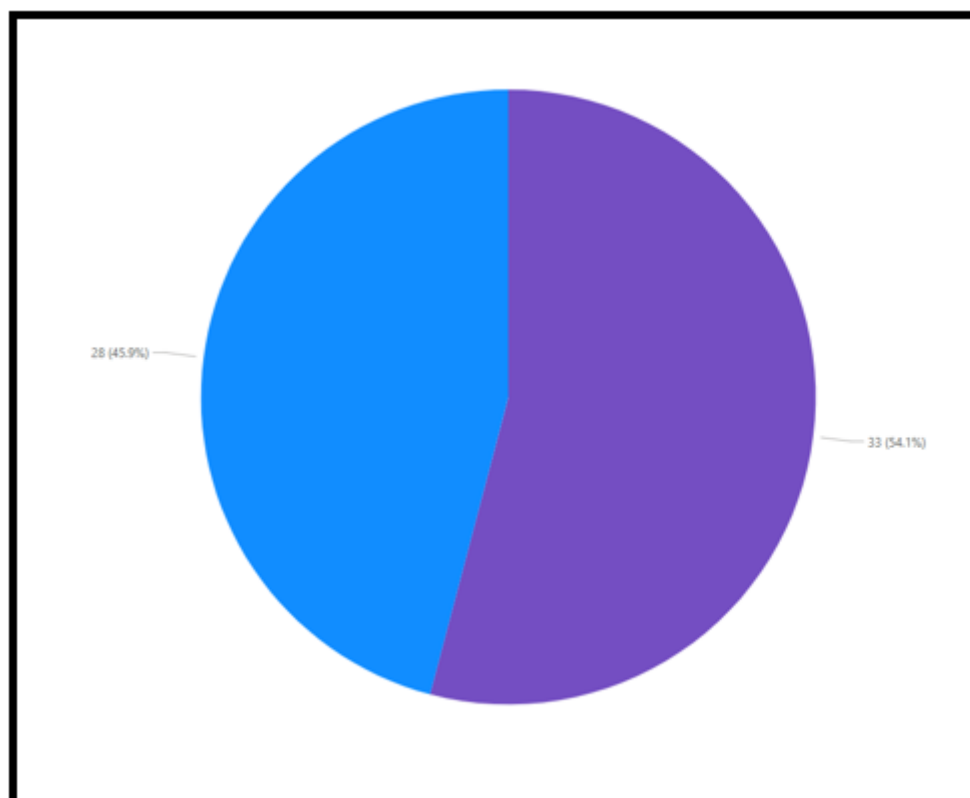


Figure 1 Gender Split of Gul Users

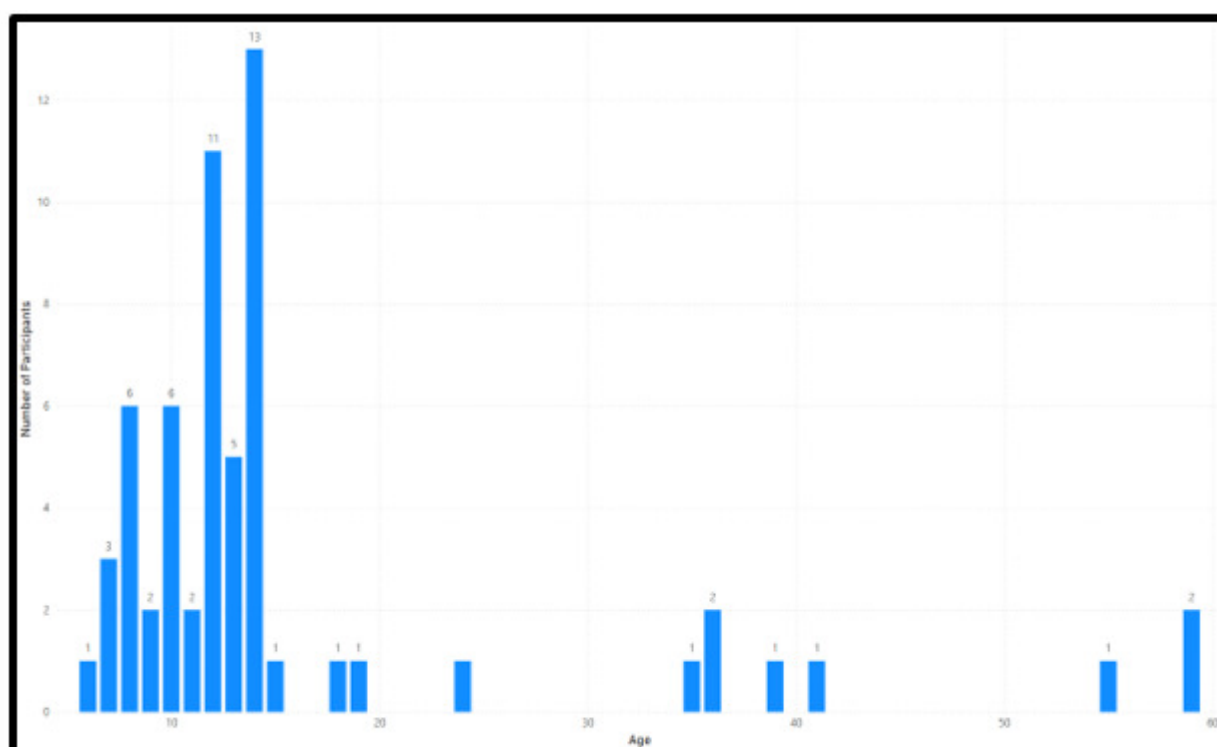


Figure 2 Age Distribution of Gul beneficiaries

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

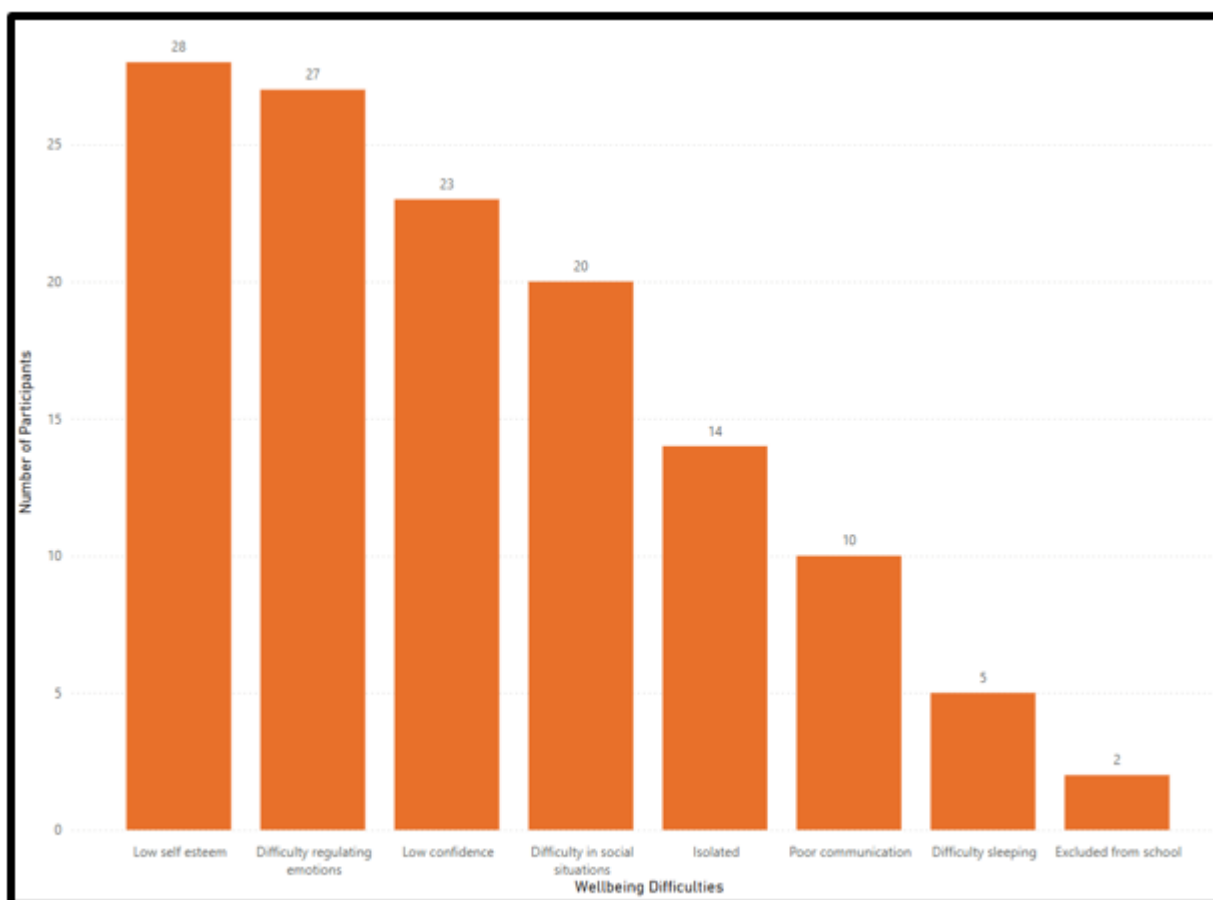


Figure 3 Wellbeing difficulties of beneficiaries

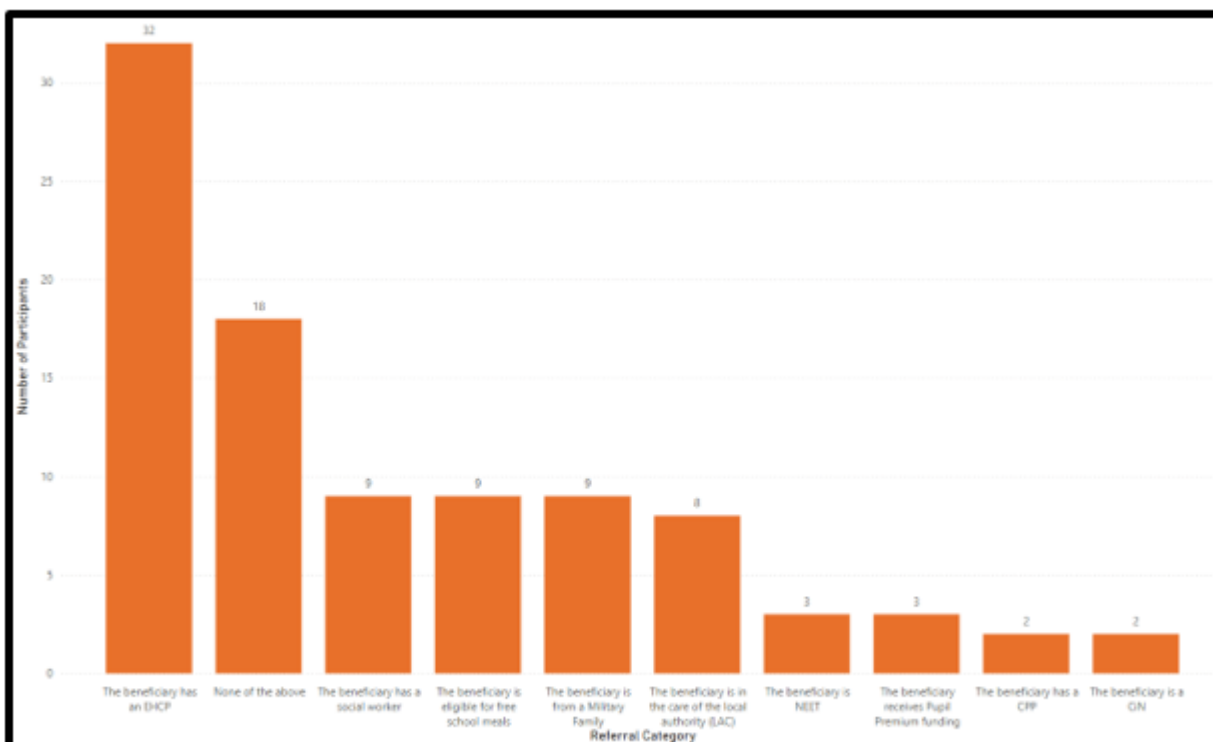


Figure 4 Referral categories of beneficiaries

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

Equine Assisted Therapy and Horse Riding

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

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

Outdoor

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

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

The Bustard

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

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

Wales

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

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

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

Scotland

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

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

Assets

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

Fundraising

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

Reserves policy

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

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

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

Risk management

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

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

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

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

Structure Governance and management

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

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

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

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

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

Trustee Induction and Training

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

All trustees are made aware of their responsibilities which include;

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

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

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

Statement of Trustee Responsibility

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

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

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

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

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

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

It was signed on its behalf by



Eleanor Walters

Chair of Trustees

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



James Gare FCA DChA

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

Date: 02 July 2025

God-Unlimited Outdoor Therapy

Statement of Financial Activities
for the Year Ended 31 October 2024

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

The notes form part of these financial statements

God-Unlimited Outdoor Therapy

Balance Sheet
31 October 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on12.May.2025..... and were signed on its behalf by:



12/05/2025

Eleanor Walters

Chair of Trustees

The notes form part of these financial statements

God-Unlimited Outdoor Therapy

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

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

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

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

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

Income

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

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

Expenditure

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

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

Tangible fixed assets

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

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

No depreciation is provided on freehold land.

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

God-Unlimited Outdoor Therapy

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

1. ACCOUNTING POLICIES - continued

Fund accounting

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

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

Pension costs and other post-retirement benefits

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

Cash

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

Debtors and creditors payable within one year

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

Financial instruments

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

Other Loans

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

Going Concern

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

2. DONATIONS AND LEGACIES

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

3. INVESTMENT INCOME

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

God-Unlimited Outdoor Therapy

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. OTHER INCOME

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

6. CHARITABLE ACTIVITIES COSTS

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

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

8. SUPPORT COSTS

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

God-Unlimited Outdoor Therapy

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

8. SUPPORT COSTS - continued

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

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

9. OTHER

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

Independent examiner's remuneration

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

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

11. STAFF COSTS

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

Key management personnel remuneration

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

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

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

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

God-Unlimited Outdoor Therapy

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

13. TANGIBLE FIXED ASSETS

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

God-Unlimited Outdoor Therapy

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

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

17. LOANS

An analysis of the maturity of loans is given below:

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

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

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

God-Unlimited Outdoor Therapy

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

19. MOVEMENT IN FUNDS

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

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

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

God-Unlimited Outdoor Therapy

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

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

The Local Giving Riverside Kit fund is for gardening.

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

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

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

The Horsetrust World fund is for equine equipment in Wiltshire.

God-Unlimited Outdoor Therapy

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

19. MOVEMENT IN FUNDS - continued

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

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

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

20. RELATED PARTY DISCLOSURES

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