



Annual Report and Financial Statements Year Ended **5 April 2023**



adventuretherapy.org.uk

**Making
Life Great
Outdoors™**



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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ADVENTURE THERAPY**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 05 April 2023, which are set out on pages 21 to 31.

Responsibilities and basis of the report

As the charity trustees of the CIO, 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 the CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiners statement

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

1. Accounting records were not kept as required by section 130 of the Act; or
2. The accounts do not accord with those records.

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.

Miss S L Procter MAAT
Procter Accountancy
3 Princess Street
Barnstaple
Devon
EX32 7EU

Date 29th September 2023

aat

Sadie Procter | Accountant MAAT

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Legal and Charity Information

Registered Office	Adventure Therapy 5 Seaview Estate Ilfracombe Devon EX34 9PP	Trustees	Geoff Hills Dean Gammon Amber Gammon*
Registered Charity Number	1173646	Founder and Management	Rob Emery MILM (Cert) MCIOF
Principle Bankers	The Cooperative Bank PO Box 250 Skelmersdale WN8 6WT	Independent Examiner	Miss. S.L. Procter MAAT Procter Accountancy 3 Princess Street Barnstaple Devon EX34 7EU
Insurer	Zurich Insurance PLC The Zurich Centre 3000 Parkway Whiteley Fareham Hampshire PO15 7JZ	*please note that Amber Gammon is unrelated to Dean Gammon	



Our Purpose and Vision

Mission

Adventure Therapy is a registered charity, Founded and based in Ilfracombe, Devon.

We exist to improve the emotional and physical wellbeing of children, young people and adults with unique health conditions, impairments or limitations through outdoor and adventure-led activities.

We support people with mental health conditions, learning disability, physical disability, life-threatening or life-shortening illnesses and life-changing conditions. We make a positive difference in challenging and complex lives.

Our activities develop skills and abilities through individual and group sessions, team work and leadership. This builds self-confidence and strengthens resilience. The therapeutic benefits of time spent outdoors in nature and adventure should not be under-estimated. Our activities provide a sense of accomplishment and purpose, improve self-esteem, help people who are isolated to form friendships and create special memories for families.

Vision

Our focus is to improve or change lives through adventure. We do this through the provision of a diverse range of outdoor activities (currently 20) which are suitable for varying abilities and unique circumstances.

We provide emotional and physical challenges for children, young people and adults who face their own unique challenges, every day.

Our activities offer excitement and fun and help to improve the lives of people who feel isolated and alone.

We aim to make a positive impact on the children, young people, adults and families we support and to enrich lives through time spent outdoors, in unfamiliar environments and through the varying elements of the natural world.



Our Purpose and Vision

Working in Partnership

We continue to work in partnership with other organisations and support their service users, students, patients and clients and we will continue to do this.

We receive professional referrals from the NHS, Social Services, health specialists (e.g. physiotherapists and occupational therapists), schools and colleges (as part of SEND), other charities and community organisations.

We want to continue to develop our professional relationships and collaborate to develop a better understanding and knowledge of using adventure and the outdoors as an effective form of therapy.

Education and Research

To become a trusted voice for outdoor therapy by encouraging and helping to develop research into utilising adventure-led activities and the outdoors as a form of therapy for the communities we support.

We receive enquiries from university students who are completing their dissertation in outdoor education and using adventure as a form of therapy. We want to develop this: working with schools, colleges and universities, in addition to our service users, in putting this in to practice and developing our services based on this evidence-based research.

We are participating in clinical psychology research with Exeter University to conduct studies into the positive difference that Adventure Therapy makes to young people with Acquired Brain Injury, epilepsy, ADHD or autism.

The results from this study will be instrumental in the further development of our programme of activities and ensure we offer the level of support required to continue changing lives through adventure.

We are both reactive and proactive and we are driven by results. This will enable us to continue to grow as an organisation and remain versatile and adaptable in our approach.



Trustee Report

Year ended 5 April 2023

The Trustees and Founder and Chief Executive of Adventure Therapy present their Annual Report and Financial Statements for the year ended 5 April 2023.

As a Charitable Incorporated Organisation (CIO), Adventure Therapy complies with section 133 of the Charities Act 2011 (The Charities Act) in preparing receipts and payments accounts.

Founded on 3 July 2017, Adventure Therapy exists to improve the emotional and physical wellbeing of children, young people and adults with mental health conditions, physical disability, learning disability, life-threatening or life-shortening illnesses and life-changing conditions, through the provision of outdoor and adventure-led activities.

Adventure Therapy is a registered charity with the Charity Commission in England and Wales (charity number 1173646).

"You were so **professional and considerate**. It was difficult for me, as you saw, to get to my feet, but you were both there for me and **made me feel at ease** which was an enormous help."

"I've said it so many times today but **thank you for giving me this opportunity**. So may other people of any age could benefit from this therapy. I had no idea when I first approached you, that I would **benefit** so much."

Carley



Chairman and Founder's Report

We have been pleased to be able to continue the excellent work of South Devon based charity Challenge Ahead, as they became part of Adventure Therapy.

It has been a busy year for activities overall and we finish the year with a waiting list for our services.

As expected, we have a continued reliance on the support and generosity of grant funders to meet our objectives and an increasing demand for our support.

We have also been very grateful to receive a significant gift from a major donor, to support young people with Acquired Brain Injury. We are working with an Occupational Therapist to deliver this essential work.

We have employed a second Activities and Fundraising Coordinator to develop our services and increase awareness of our work in North Devon and Somerset.

Thank you everyone who has kindly supported our cause this year. You have changed lives through adventure for children, young people and adults who face their own unique challenges, every day.

Geoff Hills
Chair of Trustees

Rob Emery
MILM (Cert) MCIOF
Founder and Chief Executive



Structure, Governance and Management

Adventure Therapy is a Charitable Incorporated Organisation (CIO) and is governed by a Constitution and has no share capital.

The charity is overseen by a board of Trustees who have responsibility for the governance of the organisation.

The Board of Trustees has the power to nominate and appoint other Trustees as is considered appropriate and in the best interests of the organisation.

New Trustees are offered a programme of induction which includes information provided by the Charity Commission and literature which is specific to the charity, to include:



The Charity Commission Charity Trustee Welcome Pack



Adventure Therapy Constitution



Minutes from the most recent Trustee meeting



Safeguarding Children and Safeguarding Vulnerable Adults Policies



Most recent Annual Report and Financial Statements

An induction also includes meeting the Founder and Chief Executive of Adventure Therapy and its current Board of Trustees.

Trustees may be asked to attend a fundraising event or assist in the recruitment of volunteers.



Structure, Governance and Management

All Trustees give up their time freely and no Trustee receives remuneration. No Trustee incurred expenses during this accounting period.

The Trustees meet as a board (with our Founder and Chief Executive) on a quarterly basis to ensure the governance and strategic management of the charity is implemented. This includes (but is not limited to) discussing:



The strategic direction of the organisation



Fundraising



Monitoring financial performance



Risk Management



Human Resources

All decisions reached are by the majority vote of the Trustees.

The finance function is currently overseen by Dean Gammon (who acts as Treasurer) and the Founder and Chief Executive of the charity, Rob Emery.



Structure, Governance and Management

Employees

During this accounting period one member of staff resigned from their position. Our Founder and Chief Executive and Chair of Trustees reappointed to this role and employed a second part-time Activities and Fundraising Coordinator, based in North Devon. These roles are currently funded through restricted grants.

Senior Management Remuneration

Our Founder and Chief Executive works for the organisation on a part-time basis which includes employed and voluntary hours. No employee earns more than £60,000.

Volunteers

The charity was pleased to appoint 5 new volunteers.

Public Benefit

Our Trustees confirm they have referred to the Charity Commission general guidance on public benefit when reviewing the aims and objectives of the charity. The benefits of Adventure Therapy are highlighted in this report but further information is provided on our website (www.adventuretherapy.org.uk). The Trustees review the charity's activities against its aims and objectives on an ongoing basis and are satisfied that its activities continue to align with its purpose. The beneficiaries of Adventure Therapy are children, young people and adults with mental health conditions, learning disability, physical disability, life-threatening or life-shortening illnesses or life-changing conditions. A referral process is in place and can be accessed through our website (or in hardcopy format if preferred) and clear guidance on criteria is provided when requested to ensure that those who meet the criteria can be offered activities and be supported by the charity, subject to funding.



Structure, Governance and Management

Charity Governance Code

Adventure Therapy is a not-for-profit organisation and aims to follow charity sector best practice. Our Trustees are aware that good governance is fundamental to the success of an organisation and that the Charity Governance Code supports the charity's compliance with the law and relevant legislation. The Code relates to an organisations purpose, leadership, integrity, decision making, board effectiveness, equality and diversity, openness and accountability. Board members consider that Adventure Therapy's governance framework aligns with many aspects of the Code and on an ongoing basis, they will undertake a review of the Code and implement any consequential changes to Adventure Therapy's governance and standards, as considered necessary.

"Edison had a wonderful session. He is always so determined to stay home and be on a computer game, that for him to have asked again on the way to school this morning about when he next has a horse riding session is a big deal."

"It's lovely to be able to consider the possibility that this is something we can do together at some point in the future, too."

Edison's Mum



Objects and Activities

The objects of the charity are for the Public Benefit, the relief of people in need by reason of ill-health, disability or other disadvantage or difficulty including, but not limited by:

1. The provision of recreational activities, provided in the interests of social welfare with a view to improving conditions of life.
2. The advancement of education and development of skills, capabilities and confidence as a means of therapy and in particular, but not exclusively, through the provision of instruction and facilities in outdoor/adventure pursuits and other related activities.
3. To enable the access of and ability to carry out such activities as deemed supportive in aiding recovery and/or quality of life through the provision of specialist equipment or grants to enable the purchase of such equipment.
4. The advancement of health or the saving of lives, by raising awareness of and carrying out research in the therapeutic benefits of outdoor/adventure pursuits and other related activities.

For the purpose of this clause, ill-health, disability or other disadvantage or difficulty means mental health conditions, learning disability, physical disability, life-threatening or life-shortening illnesses or life-changing conditions.

Activities of the Charity

Adventure Therapy exists to improve the emotional and physical wellbeing of children, young people and adults with mental health conditions, learning disability, physical disability, life-threatening or life-shortening illnesses or life-changing conditions, through outdoor and adventure-led activities.

Our activities strengthen resilience, improve vitality and self-esteem, provide a sense of purpose, help people who are isolated to form friendships and create special memories for families.



Policies

Reserves Policy

Our Trustees recognise their commitment and obligation in providing activities for the children, young people and adults who use our services and our commitment to support new referrals whilst maintaining our service over the longer term. In their view it is vital to secure and maintain unrestricted general funds at a level that will ensure the availability of the services provided by Adventure Therapy during periods of economic uncertainty.

In establishing the Adventure Therapy reserves policy, our Trustees have taken guidance from the Charity Commission and considered the structure and activities of the organisation. This includes projecting cash flow over the next five years and identifying our associated key risks during this period. We take in to account both income and expenditure whilst also giving consideration to already committed expenditure, if it is appropriate. From this, it has been found to be prudent for Adventure Therapy to maintain a target range of unrestricted reserves of between 9 and 12 months operating costs. However, it should be noted that at present we have three part-time members of staff, two of which are funded by restricted grants and therefore the capital requirement will be minimal. This policy is not static and will be reviewed regularly to ensure it meets the needs of the charity as it develops and as its running costs increase.

Currently our unrestricted general funds (free reserves) are £5,023.04 as at 5 April 2023.

The trustees consider it of strategic importance to increase our unrestricted funds and, whilst maintaining our day to day services for the public benefit, build a reserve of funds to provide future security for the organisation.

Risk Policy

The Trustees and Chief Executive have reviewed the major strategic, financial and operational risks associated with the charity and confirm that procedures established (or since improved) continue to mitigate those risks.



Policies

Investment Policy

The Trustees have not considered investment of funds at this stage as we do not have sufficient unrestricted funds available to review this important part of our operational planning. However, once we are in a suitable position financially, we will draw up and agree on an investment policy with any funds being invested in UK deposit accounts with an approved UK regulated bank or through advice received from an Independent Financial Advisor/Investment Management company.

Whilst we would always endeavour to maintain a diverse investment portfolio and with low or medium risk we would always try to avoid investment into companies which turnover relates to armaments, tobacco products, fossil fuels, gambling, pornography or alcohol manufacture.

Safeguarding Policies

Adventure Therapy has a Child Safeguarding and Vulnerable Adults Policy in place which is available on our website or on request. These policies are provided to all staff, volunteers and Approved Activity Providers. Where required, volunteers, members of staff and Approved Activity Providers are required to hold a valid DBS check.

Equality, Diversity and Inclusion Policy

Adventure Therapy is committed to encouraging equality, diversity and inclusion among its workforce, and eliminating unlawful discrimination. The aim is for our workforce, service users and customers to be truly representative of all sections of society and for each employee to feel respected and be able to give their best.

Adventure Therapy, in providing its activities or facilities, services and/or goods, is committed against unlawful discrimination of its service users and their families, our approved activity providers and instructors, volunteers, Trustees and members of staff.



Policies

Our principle risks follow:

Risk of accidents when participating in activities. It is important to understand that Adventure Therapy facilitates its outdoor activities via third party registered activity providers and instructors and as such, does not provide activities directly (i.e. by a member of Adventure Therapy staff). Therefore, the health and safety risk is undertaken by the activity provider and any person (or if applicable, parent, guardian and/or sibling) participating in an activity via referral from Adventure Therapy must sign (digitally or in person) a disclosure agreement which confirms the basis on which activities are undertaken, including the risk involved and the responsibility for that risk. However, as part of our processes and due diligence we will always ensure our Approved Activity Provider and/or registered instructor is:



Experienced and qualified



Holds valid liability insurance



Is a member of an appropriate membership, governing or regulatory body



Holds a valid DBS Certificate (where applicable)



Has child safeguarding and vulnerable adult safeguarding policies in place



Will act as an ambassador for Adventure Therapy, sharing in our ethos and vision








Is confident working with people with complex needs



Policies

We must also consider reputational risk should any person or persons be injured as a result of taking part in an activity under referral from Adventure Therapy. Other risks which are considered on an ongoing basis include:

-  Risk of fraud by Trustees, volunteers or employees of the charity
-  Risk of accidental damage to the charity's assets
-  Risk of losing or not obtaining funding for support costs
-  Risk that our Founder and CEO does not have sufficient time available to dedicate to the managerial role
-  Risk of our Founder and CEO not being in a position to continue with his role/a similar role



Current status

Our Fundraising Strategy is under continuous development to ensure we are able to provide our services in the future. We are reviewing options for the short, medium and longer term which includes trusts and grants in the short-term, corporate and community fundraising in the medium term (dependent on marketing and promotion and assistance from volunteers) and over the longer-term, in memoriam fundraising and gifts in Wills (legacies).

We remain conscious that community fundraising continues to be a difficult source of income for the charity to increase to a significant and reliable level. Our Fundraising and Marketing Strategy will be reviewed regularly before the end of the next accounting period (5 April 2024) to take this in to account but it is probable that we will need to continue to rely on funding from Trusts and Grants for the foreseeable future.



Develop our activities and services in Devon and Somerset



Increase awareness of the charity across the region



Continue to review and develop our Fundraising Strategy



Work with our Patron and Ambassador to encourage support from the outdoor activities community



Recruit additional (and maintain existing) volunteers



Continue to develop the charity and improve our infrastructure and security for the future



Increase income to support our work



Grants received

We are extremely grateful to our grant funders both past and present for their support and belief in what we endeavour to achieve as an organisation.

Grants received during this accounting period

Grant Funder	Supports
Cooperative	Activities
Tesco Groundwork	Activities
Devon County Council	Activities
Devon Community Foundation	Equipment and activities
North Devon Council	Core costs
Ilfracombe Town Council	Core costs
Ilfracombe Rotary Club	Purchase of equipment
Somerset Sports Activity Partnership	Salaries and associated costs
Garfield Weston Foundation	Salaries and associated costs






THANK
YOU!
♥



Statement of Trustees Responsibilities

The Trustees of Adventure Therapy are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law in the United Kingdom.

The Trustees of a Charitable Incorporated Organisation (CIO) must prepare financial statements for each financial year and they must not be approved unless the Trustees are satisfied they provide a true and fair view of the state of affairs of the charitable organisation, including the incoming resources and application of such resources. This includes income and expenditure for that period. In preparing these financial statements the Trustees are required to:

-  Select suitable accounting policies and apply them consistently.
-  Make judgements and estimates which are reasonable and prudent.
-  Whilst our Trustees observe the methods and principles of the Charities SORP, as a Charitable Incorporated Organisation, Adventure Therapy complies with section 133 of the Charities Act 2011 (The Charities Act) in preparing accounts on the receipts and payments basis.
-  State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
-  Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.



Statement of Trustees Responsibilities

The Trustees of Adventure Therapy are responsible for keeping sufficient accounting records that show and explain the charities transactions, disclose with reasonable accuracy at any time the financial position of the charity and ensure they comply with relevant legislation and with the provisions of the charities constitution. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the Board of Trustees on 27 October 2023 and is signed on its behalf by

Geoff Hills
Chair of Trustees



Statement of Fundraising

Supporters of Adventure Therapy can be assured that we comply with the regulatory standards for fundraising. We are registered with the Fundraising Regulator and we are committed to the Fundraising Promise and adherence to the Code of Fundraising Practice. This report covers the requirements that charities must follow as set out in the Charities Act 2016. We also abide by our own Ethical Fundraising Policy. We are authorised to use the Fundraising Regulator logo on our fundraising materials and website. We do not use external fundraising agencies but would encourage any service providers we use for fundraising to also be signed up to the code.

We only work with service providers and appoint volunteers to carry out fundraising duties that we have confidence in and who have sufficient knowledge and expertise to support us as required, so we protect our supporters and the reputation of our charity. We ensure that the correct safeguards are in place with our suppliers and those who fundraise on our behalf. We require fundraising suppliers to confirm they comply with the Code of Fundraising Practice and provide training to volunteers, when required.

As a charity that does not receive statutory funding, we need to raise all funds through fundraising activities, to enable our work to continue.

This year we continued to fundraise through Trusts and Grants and were grateful for significant support from a Major Donor, through events and the continued generosity of the communities we serve.

Thank you to all our supporters for your generosity throughout the year. Your kindness has helped people to form friendships, provided a sense of accomplishment and built resilience. **You** have **changed lives** through adventure.



Statement of Fundraising

On a day-to-day basis, all fundraising activities for the charity are managed by our Founder and Chief Executive, who is a Full Member of the Institute of Fundraising and a Certified Member of the Institute of Legacy Management. We employ two part-time activities and fundraising coordinators to develop our services and raise awareness of our work. We are also aware of a continued need to recruit volunteers to assist with fundraising and this will be included in any revisions to our fundraising strategy. Overall, fundraising activities are overseen by our Board of Trustees.

Our website (www.adventuretherapy.org.uk) outlines our complaints policy for the public and clearly explains how an individual can complain. We have received no complaints with reference to fundraising during this financial year.

We are aware of our obligations to the public in this area and we are thorough in our fundraising activities to ensure there is no intrusion on people's privacy or any undue pressure applied in line with the latest General Data Protection legislation. Our child safeguarding policy and our vulnerable adults policy is available on our website and on request. We do not intentionally carry out fundraising activities to people we consider to be vulnerable and we are committed to ensuring a parent, guardian or attorney is present and/or aware (referring to the GDPR directive), if a person we consider to be vulnerable indicates an intention to support our work, directly.

"The girls had such an **amazing** morning and Jessica managed to **overcome her anxiety** about heights and had **so much fun**.
Thank you so much."

Jessica's Mum



Receipts and Payments Account

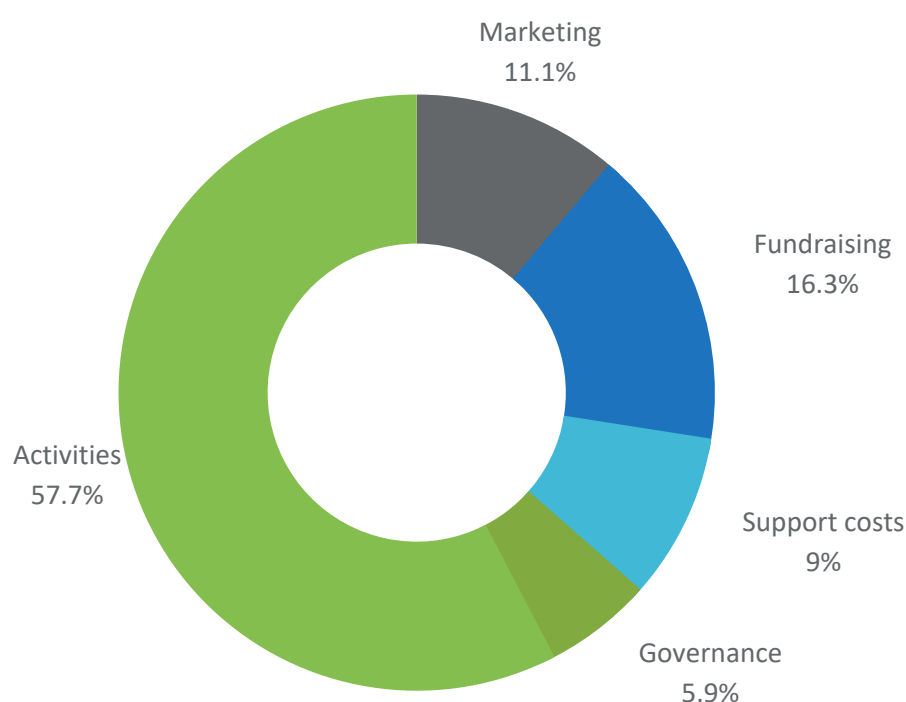
Income and Expenditure for the year ended 5 April 2023

Receipts	Unrestricted Funds	Restricted Funds	Total Funds 05.04.2023	Total Funds 05.04.2022
Donations and Grants	£9,090.05	£51,862.27	£60,952.32	£59,932.07
Other	£567.62	£0.00	£567.62	£134.43
Total Receipts	£9657.67	£51,862.27	£61,519.94	£60,066.50
Payments				
Marketing	£4,497.57	£2,414.21	£6,911.78	£3,566.42
Fundraising	£1,883.44	£8,242.27	£10,125.71	£6,463.86
Support costs	£1,220.64	£4,374.20	£5,594.84	£4,316.55
Governance costs	£1,222.76	£2,414.22	£3,636.98	£3,170.47
Activities	£0.00	£35,753.76	£35,753.76	£17,639.64
Total Payments	£8,824.41	£53,198.66	£62,023.07	£35,156.94
Transferred to Reserves	£3,000.00	£0.00	£3,000.00	£2,000.00
Net receipts/payments and net movement of funds	-£2,166.74	-£1,336.39	-£3,503.13	£22,909.56
Reconciliation of Funds				
Total Funds brought forward	£6,657.21	£65,403.42	£0.00	£72,060.63
Total Funds carried forward	£4,490.47	£64,067.03	£68,557.50	



Expenditure

Expenditure for the year ended 5 April 2023



We supported a total of 203 people this year, ranging from the ages of 8 years old through to 64 years old. The majority of the referrals received, however, were for young people (aged 11 - 24) with mental health conditions. These ranged from ADHD and PTSD to suicidal thoughts or attempted suicide.

From the 20 activities we provide, certain ones were considered to be more beneficial to the wellbeing of the individuals and groups referred than others and therefore we completed a greater number of these activities. These were horse riding, archery, bushcraft, surfing and kayaking.



Receipts and Payments Account

Income and Expenditure for the year ended 5 April 2023

Grants received during this accounting period

Grant Funder	Amount	Grant Funder	Amount
Cooperative	£1,862.27	Ilfracombe Town Council	£750.00
Tesco Groundwork	£1,375.00	Ilfracombe Rotary Club	£500.00
Devon County Council	£4,700.00	Somerset Sports Activity Partnership	£10,000.00
Devon Community Foundation	£2,000.00	Garfield Weston Foundation	£20,000.00
North Devon Council	£675.00		
		Total Grants	£41,862.27
Major Donors	£10,000.00		

The Receipts and Payments Account includes all gains and losses recognised in the year.

The Charitable Incorporated Organisation is entitled to exemption from audit for the year ended 5th April 2023.

Total cash at bank at 5 April 2023 - £68,557.50

Total reserves at bank at 5 April 2023 - £5,023.04



Statement of Assets and Liabilities

For the year ended 5 April 2023

	2023	2022
Current Assets		
Stock	£0.00	£0.00
Debtors	£0.00	£0.00
Bank Current Account	£68,557.50	£72,060.63
Bank Reserves Account	£5,023.04	£2,000.00
Fixed (tangible) assets	£6,000.00	£5,500.00
Total	£79,580.04	£79,560.63
Current liabilities		
Creditors (amounts falling due within one year)	£0.00	£0.00
Net current assets		
Net assets	£49,170.48	£30,409.56
Funds		
Unrestricted funds	-£2,166.74	£6,657.21
Restricted funds	-£1,336.39	£65,403.42
Reserves	£3,023.04	£2,000.00
Total Charity Funds	£73,580.54	£74,060.63



Notes to the Financial Statements

Adventure Therapy is a Charitable Incorporated Organisation (CIO) in England and Wales. Its principal address is 5 Seaview Estate, Ilfracombe, Devon EX34 9PP.

The accounts have been prepared in sterling which is the functional currency of the charity.

The charity meets the definition of a public benefit entity.

The financial statements have been prepared on the assumption that the charity is able to carry on as a going concern, which the Trustees consider appropriate having regard to the circumstances outlined in the Chairman's report and in grants which have been awarded during and since the end of this financial reporting period.

Approval

This Statement of Financial Activities was approved by the Board of Trustees on 27 October 2023 and is signed on its behalf by

A handwritten signature in black ink, appearing to read 'Dean A.', written on a white background.

Dean Gammon
Trustee, Treasurer



Notes to the Accounts

Income

Income is recognised when the charity has entitlement to and is in receipt of funds.

Income from voluntary sources is received by way of donations and gifts and is included in full in the Receipts and Payments Account (Statement of Financial Activities) when received.

Income from gift aid tax reclaims is recognised for all donations made prior to the year end, provided valid gift aid declarations are held.

Restricted Funds

These are stated by the donor of the funds or the appeal to which they relate, for specific purposes within the overall aims of the organisation. Donations and income deriving from restricted gifts will be used in accordance with specific purposes.

Unrestricted Funds

These are funds which may be used at the discretion of the management in furtherance of the objects of the charity.

Donations

Donations received for the general purposes of the charity are included, if applicable, as unrestricted funds.

Donations for activities which are restricted by the donor are allocated as restricted funds. Donations required to be retained as capital in accordance with the donors wishes are accounted for as endowments – permanent or expendable, depending on the nature of the restriction.



Notes to the Accounts

Donations of services and facilities

If applicable, properties, investments and other fixed assets donated to the charity are included as income at market value at the time that the charity takes control of the item. Donated services and facilities are included as income, if material, at their estimated value to the charity when received. And under the appropriate expenditure heading, depending on the nature of the service provided, at the same value and time.

Time donated by volunteers is of significant value to the charity, for which we are extremely grateful, but will not be recognised in the accounts as it cannot be reliably valued.

Legacy income

Gifts in Wills (legacies) are recognised when an Estate has been finalised by the Executor/s and a distribution is received from the Estate. Receipt of a legacy is only considered probable when the amount can be reliably measured and the Executors have advised the charity that a distribution will be made.

Where a legacy gift has been notified to the charity but the criteria for income recognition has not been met, the gift is treated as a contingent asset.

Whether the gift is a pecuniary legacy (a set amount of money in a Will) or a residuary legacy, gifts in Wills are recognised when amounts are distributed and in the case of residuary gifts, when the final Estate Accounts are agreed by the Executors and received by Adventure Therapy. Reversionary legacies are not recognised during the lifetime of the original beneficiary under the Will and are only recognised when the conditions of the gift are met and the legacy is distributed to Adventure Therapy.

Income received in advance

If income is received in advance of an event or the provision of another specific service, it is deferred until the criteria for income recognition is clearly met.



Notes to the Accounts

Interest received

Interest on funds held on deposit is included when it is received.

Fixed (tangible) assets

Will depreciate on a straight line basis at a rate of 20% each year.

Investment income

Investment income, when applicable, will be credited as income when it is received.

Grants

Income from grants, including capital grants, is included as income when the charity has entitlement to and is in receipt of funds. That is unless the donor specifies that grants given to the charity must be used in future accounting years, in which case the income would be deferred until those years or when donors impose conditions which must be fulfilled before the charity becomes entitled to use such income. The income would then be deferred and not included as an income resource until the conditions for its use have been met. Grants received for specific purposes are accounted for as restricted funds. Grants that provide core funding or are of a general nature provided by charitable foundations are recorded as donations.

Fundraising Events

Voluntary income raised through events (principally donations) is recognised in the period in which the event takes place.



Expenditure

Charitable Expenditure

Comprises of direct expenditure which is attributable to the charitable activities, fundraising and support costs of Adventure Therapy.

Expenditure is accounted for once there is a legal and constructive obligation to make a payment to a third party and that payment has been made. Expenditure has been classified under the following headings:

Marketing

Marketing costs are spent to raise awareness of the organisation and include staff costs, literature, advertising (in print format and digital media), website and other promotional materials.

Fundraising

The costs incurred in raising funds to support our work include encouraging individuals and organisations to make voluntary contributions and donations to the charity. This includes staff costs and may, in the future, include the cost of the charity's fundraising offices, storage facilities, retail costs, supporter groups and trading and investment management fees. Fundraising costs and resources are considered to be an investment into the charity.

Support Costs

Administrative or support costs include office, desk space, computers, IT equipment and software, charity database, transport and insurance.



Expenditure

Governance

Governance costs comprises the costs of running the charity and ensuring it is legal and compliant. This includes the cost of legal advice for trustees, management costs, insurance costs, professional memberships, Data Protection and GDPR, preparing statutory accounts (including independent examination or external audit) and all costs of complying with constitutional and statutory requirements such as the costs of Board and Committee meetings.

Activities

Activities includes the direct delivery cost of our activities including staff and associated costs: assessing referrals, arranging and attending sessions, the cost of instruction (i.e. paying our Approved Activity Providers) and evaluation of sessions. It may also include the cost of equipment required for an activity to take place.

Additional Notes

Taxation

The charity is exempt from Corporation Tax on its charitable activities.

The charity is not currently registered for VAT.

Pension Costs

Adventure Therapy paid into a pension scheme for three members of staff.



Additional Notes

Challenge Ahead

We are pleased to be able to continue the excellent work of South Devon based charity Challenge Ahead, as they became part of Adventure Therapy.

The opportunities that Challenge Ahead has provided for young people with Acquired Brain Injury align with Adventure Therapy so it is a natural fit from the outset.

Opportunities to meet others in similar situations, learning ways of coping with a variety of challenges, trying new activities, making new friends and learning new skills in an adventurous but supported environment. These are key to the ethos of Challenge Ahead and Adventure Therapy.

Our first activity was out on the water in South Devon, which provided a fantastic start to our journey together.

"This was so cool, I don't do much without my parents so this was great"



Wild places

Smiles on faces

Our activities take place throughout the year. From the barren landscape of Dartmoor and the starkness of its granite tors, to the dense wooded valleys of Exmoor. We provide adventures on sandy shores, rugged coastlines and inland waterways.

We embrace the elements of every season to ensure we are there to support people when they need us; through their brighter days and their darkest days.

Our activities are fun to be part of but also provide emotional and physical challenges. We encourage a person to reach beyond their comfort zone and not give up immediately, but we never push someone beyond their capability.

We work at the pace of the individuals in our sessions, either by ensuring the group moves at the slowest pace required or by working on a 1:1 basis during an activity with any individual who requires additional support.

Acceptance is a vital component of all our sessions and for everyone involved, including participants and the Adventure Therapy team.



Who do we support



Children aged 8+



Young people



Adults



Siblings of children or young people

We support people with



Mental health conditions



Learning disability



Physical disability



Life-threatening or life-shortening illnesses



Life-changing conditions



Benefits of Adventure Therapy

Resilience

This means an individual has the capacity to recover quickly from the difficulties they may face on a day-to-day basis. Our activities strengthen coping mechanisms and the ability to find ways to manage a situation.

Increased vitality

Our sessions help people to feel more energised and active in general and the release of endorphins triggers a positive feeling in the body, making them happier overall.

A sense of purpose and belonging

Our activities include teamwork and leadership, helping people to focus and see how they are making a difference. We show they matter through a can do and positive approach.

Learning new skills

Skills learnt at our sessions reach beyond the activity itself. Teamwork, communication, confidence, coping mechanisms. Life skills which can be carried over to family and social life, educational settings or the workplace.

Accessibility

We make adventure accessible: from all-terrain wheelchairs, an adaptive surfboard or bow, recumbent bikes, bespoke wetsuits and forest clearings which are level, easier to access and suitable for standard mobility aids.

Rehabilitation

Adventure Therapy can enable recovery. For example, our activity programme which helped a stroke victim to regain posture, core muscle strength and gait, in addition to the emotional benefits which supported relationships within the family.



Benefits of Adventure Therapy

Friendships

People with disabilities often lead isolated lives. This is exacerbated further by living in rural communities. Our sessions help people to meet others who are in a similar situation, where friendships are forged during the programme which can also extend outside of our activities.

Calm

The power of spending time in nature and the outdoors should not be under-estimated. The multi-sensory and natural setting which has a positive and direct effect through sight, sound, smell and touch. The taste of salt air. The sound of birdsong. Sun. Rain. Mud. Rock. The emotional connection between rider and horse.

Making memories

We support people with life-shortening illnesses. Children who are not expected to live in to adulthood and adults who have been given an impossible prognosis. In addition to making the most of life through our adventures, we also create special memories for siblings, parents and grandparents.

Improved self-esteem

Anxiety can affect confidence and decrease self-esteem. This often results in negativity and seeing things in a critical way and unable to take on the day-to-day challenges of life. Taking part in our activities, overcoming obstacles and achieving goals improves overall confidence and positivity.

Communication

Our group settings encourage people to communicate with one another. This may be through another person attending the session, who offers help or an instructor or member of the Adventure Therapy team. We are there to listen and support an individual throughout the programme and our feedback and evaluation enables a person to say how they feel during and following an activity.



The wider **impact** of Adventure Therapy

Emotional strength

Our activities are emotive experiences and enable people to gain control and a better understanding of how they react in difficult or challenging situations.

Family relationships

Adventure Therapy can help children and young people to communicate with their family, spend time together through new and shared interests and encourage positive relationships between siblings.

Engagement in the workplace

Our Fit for Work programme helps people to grow in confidence, increase social awareness and develop communication skills. For adults with learning disability this helps build resilience.

Engagement in education

Skills learnt at our sessions are often not immediately apparent to the individual as they learn. This organic form of learning, outside of the classroom, includes communication, adaptability, peer support, listening skills and putting what has been learnt into practice in an exciting, fun and adventurous environment.

Engagement in the community

We encourage individuals to support our charity after they have finished an activity programme with us through volunteering. This ownership of what they have learnt and continuing to be part of Adventure Therapy encourages helping others and giving back to the community, in addition to the positive benefits to mental health gained through volunteering.



**Making
Life Great
Outdoors™**



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