Gay Outdoor Club Limited Annual Report and Financial Statements for the Year End 31st December 2025

Gay Outdoor Club Limited

Company registration number 8020133 Charity registration number 1158873

Annual Report and Financial Statements Year Ended 31st December 2025

Trustees' Report:

Reference and administration details

The Gay Outdoor Club Limited is a company limited by guarantee. It is known as the Gay Outdoor Club, frequently abbreviated to GOC. Company registration number: 08020133
Charity registration number: 1158873
Registered office: 27 Old Gloucester Street, London, WC1N 3AX

The following persons served as Trustees during the reporting period; they served the entire year except where noted:

Anne I Coombes	Chair	Appointed: 5th October 2025
Robert Minikin	Secretary	Appointed: 25th October 2025 (as Trustee 15th August 2025)
Ian M Widdowson	Treasurer	
Allyson M Evans		
Martin Gilbraith		
Gabriella Giuffre		
David Ledsham		Appointed: 16th July 2025
Brendan J McQuillan		Appointed: 16th July 2025
Shaun Waller		Appointed: 11th January 2025
David Willis		Appointed: 1st September 2025

Resignations:

James K Cornwell	26th July 2025
Robert Davies	25th October 2025
K H Chris Ng	8th August 2025
Richard G Smith	16th June 2025
Edward H Voelcker	26th July 2025

Bankers: Lloyds Bank plc, Tonbridge, Kent
Accountants: Crest Accounting Ltd, 49 Verdayne Avenue, Shirley, Croydon, CR0 8TW

Structure, governance and management:

The Gay Outdoor Club existed as an unincorporated club from 1974. On the 4th April 2012 it was incorporated as a company limited by guarantee and on the 16th October 2014, it was registered as a charity.

The charity is governed by the **Articles of Association**. These were last amended in 2023, with approval from the membership, to ensure that the club fulfilled its diversity and inclusive policy by welcoming **everyone in the LGBTQI+ community.**

During 2025 the Gay Outdoor Club experienced a number of changes at board level, with several trustees stepping down. Recruitment from within the club ensured continuity, and by year-end all but one of the vacated positions had been filled. In addition, a new twelfth trustee role was established.

The previous Chair stood down at the AGM in July 2025. Following an internal recruitment process, a new Chair was appointed from within the Club, and Anne Coombes took up the role later in the year.

All the **Activities** of the club are organised by members on a voluntary basis without payment. There are 33 local groups covering every part of England, Wales and Scotland, and ten specialist groups.

Each summer the club holds an **Annual Outdoor Gathering** where members come together over a weekend. In 2025 the event was held at Lancaster University. As always, it was well supported and gave our members a chance to catch up with old friends and to make new ones.

Financial Review:

At the end of the financial year, the Club held total funds of £85,221, resulting in a surplus of £4,790 for the year. Cash balances remained stable, and no significant financial risks or uncertainties were identified. The Club remains in a secure financial position with sufficient resources to meet its ongoing obligations.

Taking into account that the Club does not experience significant periods of negative cash flow and that income is reasonably predictable, the Club's reserves policy aims to retain reserves equal to between nine and twelve months of total membership income turnover. This level is considered appropriate because the largest financial event the Club organises is the Annual Outdoor Gathering, where up to nearly 50% of the cost can be incurred before income is received.

As reserves have built up above this target range, the Club is continuing to reduce the balance. This ongoing work includes providing diversity and inclusion training, marketing initiatives, and establishing an "access" hardship fund.

The Charity has no restricted funds and does not act as a custodian or trustee for others. At year end, unrestricted reserves stood at £85,221, which is above the target range of nine to twelve months of membership income (£36,800).

Public benefit statement:

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by The Charity Commission in exercising their powers or duties.

Objectives and activities:

The objects of the company are:
To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of any individuals who have need of such facilities especially, but not exclusively, everyone in the LGBTQI+ community with the object of improving their conditions of life.

Annual Activity Summary:

The Gay Outdoor Club continued to consolidate its position as the oldest and largest outdoors club in the UK for everyone in the LGBTQ+ community. Activities were organised primarily through the 33 regional groups, supported by 10 national activity groups whose events operate across regions.

In total, 693 events were held during the year, including 24 multi-day events. Walks remained the most common activity, both circular and linear, with routes selected to include points of interest within each region. Additional themed walks included a starling murmuration, visits to steam railways, the Chiltern Circular Challenge, and sections of recognised pilgrimage paths.

Other activities included water-based events such as the twitcher's cruise and the scone-and-jam cruise on the Thames. Social events were held both online and in person, including ten-pin bowling, evening meals, and coffee meet-ups.

Members attended nine Pride events, including London. Longer trips included weekends on Rannoch Moor, at Wortham Manor, and in Reading. Overseas trips to Sitges and Mallorca were organised, alongside camping trips in Matlock, Norfolk, and Shropshire.

All activities were organised and delivered by volunteers, demonstrating the commitment and energy of the membership.

GAY OUTDOOR CLUB LIMITED

Registered Charity number 1158873

Company Number 8020133

ACCOUNTS FOR THE PERIOD FROM 1 JANUARY 2025 TO 31 DECEMBER 2025

Gay Outdoor Club Ltd
Accounts for the period from 1 January 2025 to 31 December 2025

Charity Name	Gay Outdoor Club Limited
Working Name	GOC
Charity Number	1158873
Company Number	8020133
Registered Office	27 Old Gloucester Street, London, WC1N 3AX

Board of Trustee Directors:

A Evans		
E Voelcker	Resigned 26/07/2025	
M Gilbraith		
G Giuffre		
J Cornwell	Resigned 26/07/2025	
R Davies	Resigned 25/10/2025	
I Widdowson (Treasurer)		
K H Chris Ng	Resigned 08/08/2025	
R Smith	Resigned 16/06/2025	
R Minikin	Appointed 15/08/2025	Secretary from 25/10/2025
A Coombes (Chair)	Appointed 05/10/2025	
D Ledsham	Appointed 16/07/2025	
B McQuillan	Appointed 16/07/2025	
S Waller	Appointed 11/01/2025	
D Willis	Appointed 01/09/2025	

Independent Accountant
Crest Accounting Ltd — 49 Verdayne Avenue, Shirley, Croydon, Surrey. CR0 8TW

Bank
Lloyds Bank PLC — Tonbridge, Kent

Bank of Scotland — Dave, Moray

Gay Outdoor Club Ltd
Statement of Financial Activities
For the period from 1 January 2025 to 31 December 2025

	Unrestricted Funds Period Ended 31 December 2025 £	Restricted Funds Period Ended 31 December 2025 £	TOTAL FUNDS Period Ended 31 December 2025 £	TOTAL FUNDS Period Ended 31 December 2024 £
Incoming Resources				
Income: General	91,407	0	91,407	98,529
Total incoming resources	**91,407**	**0**	**91,407**	**98,529**
Resources Expended				
Expenses	88,953	0	88,953	106,390
Total Resources expended	**88,953**	**0**	**88,953**	**106,390**
Net movement in funds	**2,454**	**0**	**2,454**	**(7,861)**
Reconciliation of funds				
Total Funds brought forward	80,431	0	80,431	88,292
Total Funds carried forward	82,885	0	82,885	**80,431**

Gay Outdoor Club Ltd
Balance Sheet as at 31 December 2025

		31 December 2025	31 December 2024
		£	£
Fixed Assets		-	-
Current Assets	Note 3		
Debtors		1,539	337
Prepayments		7,586	847
Cash at bank and in hand		74,802	79,497
Total Current assets		**83,927**	**80,681**
Creditors falling due within one year	Note 4	1,042	250
Net Assets		**82,885**	**80,431**
Funds of the Charity			
Unrestricted Funds		82,885	80,431
Restricted Funds		0	0
Total Funds		**82,885**	**80,431**

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

* The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

* The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Chair

Date: 07/09/2026

Gay Outdoor Club Ltd
Notes to the Accounts

Note 1: Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

Basis of Accounting

The financial statements have been prepared on the basis of the historic cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.
Grants and donations are included in the SoFA when the charity has unconditional entitlement to the resources and incoming resources from tax reclaims are included at the same time as the gift to which they relate.
Investment income is included when receivable.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.
Costs of generating funds are those costs incurred in attracting voluntary income.
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.
All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are directly allocated.

Fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less extimated residual value of each asset over its expected useful life as follows:-

Computer equipment - 33.33% straight line basis
No assets are owned by the charity.

Note 2: Trustees Remuneration

No remuneration was paid to the trustees in the 12 month period ended 31 December 2025

Note 3: Current Assets	**2025**	**2024**
Debtors		
Stripe/Go Cardless: Balance Held	1,539	337
Prepayments:		
Insurance	882	847
AOG 2026 Expenses	9,040	
Easter Event 2026 Income	(2,336)	
Total	**9,125**	**1,184**

Note 4: Creditors & Accruals

Amounts falling due within one year:		
Accountancy	500	250
Bank charges	42	
Trade credtior	500	
Total	**1,042**	**250**

Annual Outdoor Gathering (AOG)

		2025		**2024**
Income		35,955		34,446
Food Accomodation, Admin	37,544		36,800	
Entertainments/Activities	1,619	39,163	1,883	38,683
Surplus/(Deficit)		(3,208)		(4,237)

Gay Outdoor Club Ltd
Statement of Financial Activities
Year Ended 31 December 2025

		£	£
Income			
	Donations & Legacies		
	Charitable Activities:		
	National Events inc AOG		35,955
	Other Events Income		13,548
	Trading Income (advertising/Magazine)		3,853
	Subscriptions		30,920
	Gift Aid		5,945
	Interest		1,186
			91,407
Expenditure			
	Fund-raising Activities:		
	Newsletter	9,155	
	Advertising & Publicity:		
	General		
	Website		
	Charitable Activities:		
	National Events	39,163	
	Local Events	16,431	
	Donations		
	Management & Administration:		
	IT Support	11,026	
	Support Costs	4,354	
	Affiliation Fees		
	Insurance/Registered address	3,492	
	Bank Charges	1,937	
	Travelling Expenses	2,553	
	Training	342	
	Independent Review/Governance	500	
	Miscellaneous		(88,953)
SURPLUS/(DEFICIT) for Period			**2,454**
Balance B/F			**80,431**
Balance C/F			**82,885**

Gay Outdoor Club **Charity Number 1158873** **Company Number 8020133**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GAY OUTDOOR CLUB

I report on the accounts of the club for the year ended 2025 which are set out on pages 1 to 7

Respective responsibilities of the trustees and examiner.
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustee's consider that an audit is not required for the year under 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under law and is eligible for independent examination, it is my responsibility to:

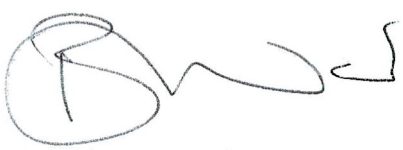
- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of the independent examiner's report.
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement.
In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
    - To keep the accounting records in accordance with section 386 of the 2006 Act; and
    - To prepare account which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

    have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patricia Jane Ward FCMA, CGMA, MiP
Crest Accounting Ltd
49, Verdayne Avenue, Shirley, Surrey. CR0 8TW

DATE: 19th March 2026