

Gordon Moody Association



Financial Statements

For the year ended 31 March 2021

Company Number: 06302768 (England & Wales)
Charity Number: 1124751

GORDON MOODY ASSOCIATION

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GORDON MOODY ASSOCIATION

Reference and Administrative Details

For the year ended 31 March 2021

Company Number:	06302768 (England & Wales)
Charity Number:	1124751
Principal Office:	Gordon Moody Unit 3 Castlegate Court 1 Castlegate Way Dudley West Midlands DY1 4RD
Directors and Trustees:	L Hayes P Hannibal M Otway (Resigned 23/09/20) J McAlaney A Lindberg N Kalk A McLaughlin R Panou A Fairhead (Appointed 23/09/20) C Arnold (Appointed 24/02/21)
Secretary:	M Hickey
Auditors:	Moore Kingston Smith LLP 4 Victoria Square St Albans Hertfordshire AL1 3TF
Bankers:	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

GORDON MOODY ASSOCIATION

Trustee's Annual report
For the year ended 31 March 2021

1. Chair's Introduction

Welcome to our Financial Statements for the year ended 31 March 2021.

This last year has presented us with challenges that we have not encountered before and like most organisations it has been a period of difficulty. The COVID19 pandemic and subsequent lockdown(s) have had a long lasting impact on the services that we offer and how we deliver them. However within this context I am very pleased to report that 2020/21 was a successful year for Gordon Moody (GM)

Whilst application numbers for our residential services fell during this period those applying for our Retreat and Counselling (R&C) programmes continued to rise. The creation of an online R&C programme meant that treatment continued during the pandemic. I am also delighted to report that we have continued to implement our 3-year business strategy alongside a review of our achievements especially in view of our versatility, creativeness and adaptation to new and unforeseen circumstances during the year.

We are a UK charity with 50 years experience and are unique in that we provide residential treatment for those with a severe gambling disorder. We continue to lead the way with our clinical expertise, specialist residential therapies and on-going support services. We work with people who are ready and committed to confront their gambling addiction and aim to help those addicted to gambling to quit for good.

The values that underpin the service we deliver are:

Non-judgemental – ensuring that we listen to people, respect them and value their beliefs

Empowerment – equipping our service users with the knowledge, skills and abilities to improve and enhance their lives

Passionate – being dynamic, committed, enthusiastic and caring

Honesty – being open and transparent

Open to change – evolving our approach, being forward thinking and open to new and innovative ideas

During the year we have been challenged to work differently as the COVID pandemic and subsequent lockdown affected our ability to offer our residential programme including our Retreat and Counselling Programme. With both of our buildings in Dudley and Beckenham closed we took the opportunity to update, refresh and improve both of the treatment centres. In addition we used this opportunity to transform our person centred therapeutic treatment into an online offer, enabling us to continue to offer specialist support to those most in need.

Though the numbers reported nationally may appear small compared to other addictions, the impact on the lives of those affected is just as devastating. During the year we have continued to identify potential partner organisations and build on previous successful collaborations that will enable us to

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Trustee's Annual report (cont'd) For the year ended 31 March 2021

expand and diversify our offer as well as support those with more complex needs. This will continue to be a high priority for Gordon Moody.

The waiting list for our residential services and for our other services continued to grow during the year, as demand for all our services rose during the pandemic. We anticipate that this trend will continue into next year and we are planning to expand our offer further during 2021/22.

I am now in my third and final year as Chair. During this current year there has been a period of stability amongst trustees as those new to the role have completed their induction and taken up their positions on the Board and on sub committees. We have also been successful in recruiting a new trustee to the Board and I would like to welcome Claire Arnold into her role.

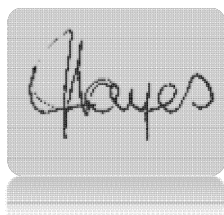
Together with the Board of Trustees, I would like to thank all of our supporters and donors both large and small, for all of their contributions that have enabled us to progress our activities. I also would like to mention our two Patrons, Paul Bellringer and Phil Silver for their continued support to Gordon Moody.

Similarly, I wish to thank our staff and management team for their resilience during this difficult year. Thank you for your untiring passion, commitment and dedication which has made it possible for us to take on new challenges during this period of uncertainty whilst continuing to deliver an outstanding level of service. There have been some personnel changes during the year within the charity. In particular we have made some key senior appointments with the recruitment of a Clinical Director and a Head of Growth together with an experienced senior team. These appointments will enable us to better focus on the quality of delivery, income growth and the broadening of our partnerships.

I am pleased to report that Matthew Hickey who joined us last year as interim CEO has continued in this role and has proved to be an enthusiastic and valuable asset to the organisation.

Finally, I would also like to thank my fellow trustees on the Board for bringing their expertise and time to steer and govern the excellent work that was originally initiated by Rev. Gordon Moody in the early 1970s.

Chair of Trustees
Lindsey Hayes

A square box containing a handwritten signature in dark ink. The signature appears to be 'LHayes' in a cursive style.

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Trustee's Annual report (cont'd)
For the year ended 31 March 2021

2. Objectives & Activities

Gordon Moody (GM) provides help and support to disordered and compulsive gamblers whose addiction has become such a problem it is having a severe negative impact on the way they live their lives and on those around them.

50 years ago, GM was founded as a charity to help problem gamblers and this year the organisation will be celebrating its 50th Anniversary.

The objects of the charity are to benefit society through relieving the needs of those suffering as a result of problem gambling. Through improving assistance to those experiencing such harms by research into its cause and effects. Also, through the education of the public and raising awareness with decision and policy makers.

Our purpose is to help those most affected by gambling addiction restore their self-respect, rebuild their lives and successfully re-join society.

Our aim is to be the UK's benchmark for treating the most severe gambling addictions and facilitating lasting recovery.

We will achieve this by delivering the most effective treatments, interventions and counselling to ensure sustained recovery from gambling addiction by:

- Supporting compulsive gamblers with an in-depth programme of therapy in a safe environment alongside all the emotional, practical and long-term assistance they and their families need
- Engaging communities, public bodies and health professionals through our extensive expertise and targeted outreach programmes
- Advancing the effective treatment of gambling addiction through clinical research and innovative, evidence-based models of care.

We provide intensive residential therapies alongside online support and dedicated aftercare to improve and maintain people's wellbeing, relationships and life skills so that they can sustain their recovery from gambling addiction.

Our Key Strategic Aims 2018-2021

1. **SERVICE DELIVERY** – provide unique, quality, safe and effective evidence-based models of care for problem gamblers
2. **INNOVATION** – develop inspiring and unique approaches to support those who need it in their recovery from gambling related harm
3. **EXPERTISE** – raise our profile as the charity that is the expert in supporting those with the most severe gambling related harm with their recovery
4. **EFFECTIVE GOVERNANCE** – Trustees ensure the quality of services, reputational relationships and financial processes in order to deliver the purpose of GM

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Trustee's Annual report (cont'd)
For the year ended 31 March 2021

Our Range of Treatment Services

GM continues to innovate and offers 5 unique models of treatment and support:

1. Residential Treatment Centres — two unique centres, with a total of 18 bedspaces, one in the Midlands and one in South London providing an intensive residential treatment programme for people with a gambling addiction
2. Relapse Prevention Housing (previously called halfway houses) - specialist housing for those who have completed our treatment programmes but require additional 'halfway' support
3. Outreach Support — provided at both of our centre locations for those who have moved on from residential treatment but may require some further support to maintain their recovery, also offering support for their family members
4. Retreat and Counselling Programme — is a unique model offering short stay residential retreat programmes and at home counselling support, separately for both women and men. This model is proving to be popular and suitable for many differing personal circumstances and has subsequently been over-subscribed. We will therefore be increasing the number of programmes in the coming year
5. Gambling Therapy (GT) — provides international brief intervention, on-line support, advice and signposting. Through one-to-one and group sessions and a unique Gambling Therapy (GT) support App provided in a wide range of languages

3. Public Benefit

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

The Board of Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit, when reviewing the aims and objectives and in planning the charity's future activities. The trustees consider how planned activities will contribute to the aims and objectives set.

4. Achievements & Performance

Over the 12 months covered by this report, we have analysed our performance and outcomes for the delivery of our programmes and summarise some key information below.

We have a total of 24 bed spaces of accommodation across two local authority areas.

Whilst applications for our residential programme have reduced year on year of those applications received we have actually completed more assessments - up from 58% to over 70%. Likewise assessments for both women's and men's R&C have increased to about 70%.

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Trustee's Annual report (cont'd) For the year ended 31 March 2021

With the introduction of pre-support to waiting applicants, we are now accepting or referring more cases and importantly, reducing the amount of service users dis-engaging during the application process. These pre-support one-to-one and group sessions have provided vital support for those awaiting treatment. This year GMA completed over 2,000 pre-support interactions.

Whilst the numbers attending our programmes are down this year as explained above, the overall completion rate has increased to 70% compared to 63% the previous year.

Our Gambling Therapy website received 4.5 million hits during 2020/21 and whilst this is a decrease in activity of calls of 15% calls to the helpline of a problem gambling nature increased by 40% from 18,000 to over 25,000. 78% of calls to Gambling Therapy are from outside the UK with the remainder referred to National Gambling Treatment Services.

Over the last year our presence on social media has grown from 1,500 Twitter followers to over 4,500 followers across multiple platforms such as Twitter, Facebook and LinkedIn.

Priorities for the future

What have we achieved this year?

In addition to the ongoing review of our services and the implementation of outcomes and changes detailed above we have engaged an external organisation to work with us to develop our strategic intent for the future. We have also reviewed both our logo and brand, creating a new vibrant image and I am delighted to report that they have both been well received internally and externally.

The timing of all of this activity is coordinated to support our 50-year celebratory activities that will continue through into 2021/22.

Service User Feedback

A measure of how well we are doing is evidenced by the thanks we receive from those who have accessed support from us:

Retreat & Counselling Programme

"I attended the programme in January 2021, prior to this I made contact with Gordon Moody in October 2020. The support I received before embarking on the programme was instant, whether it was administrative, information based or a regular communicative communication, I felt instantly supported and informed of the help and support offered and given.

I did the programme completely online with a group of five other women, I have never felt so appreciative of support as I've felt with this one. Online worked extremely well and appeared smooth and effective. I embraced this delivery and after feeling like I would never beat gambling and that I was going to live with what felt like a poison ruining my mind forever. I have successfully entered into my first year completed of no gambling, I feel detoxed and present again in my life.

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Trustee's Annual report (cont'd) For the year ended 31 March 2021

There could never be a way, I feel, to thank the team at Gordon Moody. It's changed my life and I hope one day to give something back."

Residential Treatment Programme

"I arrived at the front doors of Gordon Moody in August 2020. A little anxious, not quite knowing what to expect- but determined that I wanted to stop gambling. 46 years old, I arrived with all that I owned in a small suitcase. That was it. Nearly 10 months later, I am still a resident at the site in Dudley, but very happy to report that the treatment and care I have received has changed my life. It has been the privilege and journey of my life. Things are better for me now. Immeasurably better.

The initial welcome I received, along with the care and space to breathe in the first 2 weeks meant the world to me. For the first time in many years, I felt I could relax, not constantly look over my shoulders or worry about the knock at the door. Every day I continue to learn - either by spending time around other residents or in the Beyond Recovery sessions. I have made new friends around Dudley and have a great support network.

Life is good for me after 10 months at Gordon Moody. I now understand myself for the first time in my life and can make sense of what I have done in the past. The staff at Gordon Moody have been faultless in their unstinting support. I now truly believe that I can look forward to a bright, successful, gambling-free future. If you really, really want to stop gambling- I can think of no better place to be."

5. Looking to the Future

We are now in the third and final year of our business strategy for 2018-2021 which planned for a controlled growth of the services. However, we are conscious of a likely increase in demand as the lockdown restrictions ease and anticipate further growth over the coming year.

I reported last year that we had been fortunate to secure the funding to purchase the properties at our facility in the West Midlands. With both of our residential centres closed during COVID pandemic and subsequent lockdown early in this year we took the opportunity to update the recovery and treatment houses in Dudley and overhaul the bathrooms, kitchens and bedrooms. We also completely refreshed our Beckenham Service, both in leadership and cosmetic appearance.

Some other key highlights to mention:

Innovation: developing inspiring unique approaches to support those in need in relation to their recovery from gambling related harm. During the period of difficulty during COVID and the temporary closure of our residential centres we introduced an innovative Retreat and Counselling online treatment programme together with the introduction of pre treatment support. This has led to an improvement in the retention of our clients by 68% compared to the previous year as we continued to offer treatment throughout the pandemic.

Expertise: raising our profile as the charity that is the expert in supporting those in recovery from gambling related harm.

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Trustee's Annual report (cont'd) For the year ended 31 March 2021

Service Delivery: providing unique, good quality, safe and effective evidence-based models of care for problem gamblers. During the year we have continued to review our current practice and introduced support groups for the families and friends of those in our care. The complexity of cases we see has increased particularly in diagnosed mental health conditions that have increased by 50% over the last 5 years as well as both drugs and alcohol addictions which have risen in the last 12 months. We introduced a revised comprehensive clinical assessment to ensure that we better understand our client's issues and plan their treatment accordingly.

Effective Governance: trustees ensuring the quality of services, reputational relationships and financial processes, which deliver the purpose of GMA. During the year we successfully recruited a new trustee to the Board. I am pleased to report that our 3 sub-committees: Finance and IT, Remuneration and Nominations and Clinical Governance Committees are all functioning effectively with trustee leadership on each.

Principle risks

There are five key risks that the trustees have identified for the coming year. These sit alongside the risk register that the charity maintains as part of its governance model.

Firstly, the demand on the charity is growing, and whilst the charity has some capacity to meet that demand we are concerned that the affect that COVID has had on society, and those dealing with gambling addiction will further increase that demand. The impact of this risk is that we will at some point have to turn individuals away. We are mitigating this risk through developing collaborations and partnerships with other organisations to be able to ensure that all that come to GMA for help are treated, even if not directly by us. These partnerships range from referral pathways with the NHS gambling clinics to other treatment providers in the addiction sector (such as CAIS). Secondly, with demand increase comes the need for more supply of services. To meet this need we are seeking funding to deliver more services through a blend of applications, across public sector commissioning (through GambleAware) and the industry. We will continue to increase the supply of bed spaces through property acquisition, collaborations and partnerships.

Secondly, Gordon Moody's principle funder GambleAware has confirmed that they will continue to fund the charity in full during COVID. Outside of this the licensed gambling companies have been increasing their direct support for organisations delivering treatment services for those affected by gambling. The appointment of a new Head of Growth will focus on income generation through the pursuit of a range of new opportunities as set out in our fundraising strategy. This aligns with the strategic intent of the charity, and supports the major capital fundraising campaign that the charity will undertake as part of celebrating our 50th year.

Thirdly, we are very mindful of the political focus on gambling generally, and in particular the funding and delivery of treatment services. There are a number of moving parts that may have an impact upon the way that Gordon Moody meets its objectives in the coming months and years. For example the review of the Gambling Act 2005 led by DCMS and the expected release of a subsequent white paper 2021 has the potential to include proposals for the funding structure for Research, Education and Treatment. Similarly, the interest that DHSC is taking with addiction treatment may have some impact. These external changes require Gordon Moody to engage with government and decision makers more to ensure that the voice of our knowledge and experience is heard by the relevant parties. With that in

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Trustee's Annual report (cont'd) For the year ended 31 March 2021

mind we are implementing our political engagement strategy, including engaging with the changing ministerial leads on gambling legislation at a national level, and local engagement within constituencies.

Fourthly, the profile of those that we treat is changing. Not only are we seeing more complexity in individuals presenting themselves, but we are also seeing a marked increase in both younger people and with women needing our services. For Gordon Moody to be as effective as possible it must deliver the right services to the right people in the right place, through continuously monitoring our data to ensure we are always delivering to the highest quality we can. As demand increases and the profile of gamblers changes, we will need to ensure that our service team has the support to flex and change to continue to meet their needs.

Finally, whilst the charity continues to grow we are aware that the cost of living is rising at the same time and together with the threat of a potential recession, we are highly mindful of the importance of the charity's cash flow position. Through effective controls and governance we are in the fortunate position to have a strong set of reserves within the charity. However as we grow our finances will need to be continually monitored during the year to ensure they remain robust. We will ensure that our designated funds remain in line with Charity Commission guidance as we grow. The costs in the charity are expected to increase through overheads in residential services becoming more expensive, which will add pressure to the finances.

Organisational Structure, Governance, and Management

Gordon Moody Association is a company limited by guarantee and governed by its Memorandum and Articles of Association (as amended January 2021). It is registered as a charity with the Charity Commission. Membership of the company is limited to the Trustees of the Charity.

GM has a robust governance structure. The charity has a main board that meets quarterly. The main board sets the strategic intent for the charity with the CEO to implement, to drive Gordon Moody as a demand led organisation.

The main board also regularly reviews the main risks, its Key Performance Indicators and the overall performance of the charity.

To support the main board GM has three subcommittees, a remuneration and nomination committee, a finance and IT committee and a clinical governance committee. The roles of each of these committees are:

- Remuneration and Nomination: to review the staffing structure and rewards for all staff. It is also responsible for all high-risk HR issues. It is the role of the committee to validate and recommend to the main board the appointment of new trustees. An annual benchmarking exercise is undertaken by the committee to ensure that pay levels are aligned with the market
- Finance and IT: to continually review the financial risk and performance of the charity, including cash flow management, income and overhead monitoring and budgeting. It is also responsible for the maintenance and the overseeing of the IT infrastructure of the charity

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Trustee's Annual report (cont'd) For the year ended 31 March 2021

- Clinical Governance: to ensure that the treatment services delivered by the charity are of high quality and that they remain relevant and effective. They are responsible for the development of staff and for the innovation of the services provided.

During 2020/21 the Board of Trustees continued to review the collective attributes and skills of the board to ensure they meet the changing needs of the Charity. At the end of March 2021, Gordon Moody's Board is comprised of 8 Trustees who volunteer their expertise in a number of areas to enhance the charity and enable us to deliver its purpose. A skills map is in place that enables the board to determine the skills that are required when we recruit to any vacant posts. This will be reviewed and refreshed over the next year as the Chair and a trustee come to the end of their term of office. The Remuneration and Nominations Committee oversees this process.

6. Financial Review

Reserves as at 31st March 2021 amounted to £1,508,036 of which £358,895 was restricted and £152,152 designated. The balance of £996,989 represents the general fund. It is the Trustees' target to have a minimum of 3 months operating costs of £375,000 as unrestricted liquid reserves and this was achieved throughout 2020/2021.

Main Sources of Funding

The key funders during the year under review, to whom we extend our thanks, are GambleAware, Intouch Games Ltd and Playtech Software. GambleAware provides support to cover the cost of the residential treatment programme in both our centres including our outreach and relapse prevention services. They also funded our Retreat and Counselling Programme. Intouch Games Ltd provides support for Gordon Moody to deliver treatment services at a new Women's Residential Treatment Centre. Playtech Software funded the additional Outreach Service required during the pandemic.

Our accommodation is funded from three key sources: Welfare Benefits e.g. housing benefit or Universal Credit (claimed by those residents who are eligible), rent paid by residents or families who can fund themselves, and other donations from individuals, companies and charities. During 2020/21 the Trustees continued to maintain a small, designated bursary fund, utilising individual donations, that contribute towards the cost of accommodation, living expenses and move on costs for those residents in financial need, who are unable to access benefits or require additional help with relocation.

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Trustee's Annual report (cont'd) For the year ended 31 March 2021

During the year Gambling Therapy received donations and support from a range of organisations all of whom are below:

Donations	
Hestview	Interwetten Gaming
Playtech	GM Gaming
Copybet	Game On Media
Betway	Ladbrokes Coral
888 Holdings	Bet365
Kindred	Jersey Gambling Commission

Investment Policy

The Trustees have adopted a low risk investment policy that allows short term access to the funds.

Independent auditor's report to the Trustees of Gordon Moody Association

Opinion

We have audited the financial statements of Gordon Moody Association ('the company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditor's report to the Trustees of Gordon Moody Association (continued)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Independent auditor's report to the Trustees of Gordon Moody Association (continued)

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

Independent auditor's report to the Trustees of Gordon Moody Association (continued)

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Silvia Vitiello FCCA (Senior Statutory Auditor)

for and on behalf of Moore Kingston Smith LLP

4 Victoria Square
St. Albans
Hertfordshire
AL1 3TF
Date:

Gordon Moody Association

Statement of Financial Activities For the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and endowments from:					
Charitable activities	2	589,796	1,451,791	2,041,587	1,789,245
Other trading activities	3	133,638	-	133,638	207,688
Investments	3	1,727	-	1,727	4,823
Total		<u>725,161</u>	<u>1,451,791</u>	<u>2,176,952</u>	<u>2,001,756</u>
Expenditure on:					
Charitable activities	4	396,564	1,781,128	2,177,692	1,520,484
Total		<u>396,564</u>	<u>1,781,128</u>	<u>2,177,692</u>	<u>1,520,484</u>
Net Income		<u>328,597</u>	<u>(329,337)</u>	<u>(740)</u>	<u>481,272</u>
Transfers between funds		(482,042)	482,042		
NET MOVEMENT IN FUNDS	9-12	(153,445)	152,705	(740)	481,272
Fund balance brought forward at 1 April 2020		<u>1,302,586</u>	<u>206,190</u>	<u>1,508,776</u>	<u>1,027,504</u>
Fund balance carried forward at 31 March 2021	9-12	<u><u>1,149,141</u></u>	<u><u>358,895</u></u>	<u><u>1,508,036</u></u>	<u><u>1,508,776</u></u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 19 to 25 form part of these financial statements.

Gordon Moody Association

Balance Sheet as at 31 March 2021

	Notes	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible fixed assets	6		582,487		592,654
CURRENT ASSETS					
Debtors	7	63,265		134,156	
Cash at bank and in hand		1,178,147		866,718	
		<u>1,241,412</u>		<u>1,000,874</u>	
LIABILITIES					
Creditors: Amounts falling due within one year	8	<u>(315,863)</u>		<u>(84,752)</u>	
NET CURRENT ASSETS			<u>925,549</u>		<u>916,122</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,508,036</u>		<u>1,508,776</u>
FUNDS					
Restricted income funds	11		358,895		206,190
Unrestricted funds	12		996,989		828,241
Designated unrestricted funds	10		152,152		474,345
TOTAL FUNDS			<u>1,508,036</u>		<u>1,508,776</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved by the members of the Trustee Board on 23/12/21 and signed on their behalf by:


.....
A Fairhead
Trustee

Charity No. 1124751
Company No. 06302768 (England & Wales)

The notes on pages 19 to 25 form part of these financial statements.

Gordon Moody Association

Statement of Cash Flows for the year ended 31 March 2021

	2021 £	2020 £	
Cash flows from operating activities			
Net income for the year	(740)	481,272	
Adjustments for			
Depreciation	36,587	9,982	
Interest received	(1,727)	(4,823)	
Decrease/(Increase) in debtors	70,891	(54,339)	
Increase/(Decrease) in creditors	231,111	(38,941)	
Loss on disposal of fixed assets	-	-	
Net cash generated by operating activities	<u>336,122</u>	<u>393,151</u>	
Cash flows from investing activities			
Interest received	1,727	4,823	
Purchase of fixed assets	(26,420)	(577,730)	
Net cash from investing activities	<u>(24,693)</u>	<u>(572,907)</u>	
Net increase in cash and cash equivalents	<u>311,429</u>	<u>(179,756)</u>	
Cash and cash equivalents at the start of the year	866,718	1,046,474	
Cash and cash equivalents at the end of the year	<u><u>1,178,147</u></u>	<u><u>866,718</u></u>	
Analysis of changes in net debt			
	At start of year	Cash flows	At end of year
Cash	866,718	311,429	1,178,147
Total	<u>866,718</u>	<u>311,429</u>	<u>1,178,147</u>

1 ACCOUNTING POLICIES

Company Information

The Gordon Moody Association is a private company limited by guarantee incorporated in England and Wales. The registered office is Gordon Moody Unit 3, Castlegate Court, 1 Castlegate Way, Dudley, West Midlands, DY1 4RD.

1.1 Basis of Preparation

A summary of the principal accounting policies adopted, judgements and key sources of estimation uncertainty, is set out below.

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Charities SORP FRS 102 (second edition - October 2019) - 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 and the Companies Act 2006 and Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

1.2 Monetary amounts in these financial statements are rounded to the nearest pound.

All incoming resources are recognised when the charity is entitled to the income, there is certainty of receipt and the monetary value can be measured with reasonable accuracy.

1.3 Resources expended

Expenditure is accounted for on an accruals basis. Overhead and other costs not directly attributable to particular financial activity categories are apportioned over the relevant categories on the basis of management estimates of the amount attributable to that activity in the year, either by reference to staff, time or space occupied, as appropriate.

The irrecoverable element of VAT is included with the term of expense to which it relates. Governance costs comprise the costs associated with meeting the constitutional and strategic aims of the charity and the audit fees and costs linked to strategic management of the

1.4 Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the SOFA on a basis designated to reflect the use of the resources. Cost relating to a particular activity are allocated directly and others are apportioned on an appropriate staff basis.

1.5 Fixed assets

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less estimated residual value, over the expected useful life on the following basis:

Fixtures and Fittings	-	15% on reducing balance / 50% on cost
Computer Equipment	-	33% on cost
Buildings	-	2% on cost
Plant and machinery	-	20% on cost

1.6 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.7 Pension costs and other post-retirement benefits

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

Gordon Moody Association

Notes to the accounts
For the year ended 31 March 2021

1.8 Fund accounting

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

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

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

1.9 Financial Instruments

a. Cash and cash equivalents

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

b. Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

1.9 Going concern

The Directors have assessed whether the use of going concern is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the Company to continue as a going concern. The Directors have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the Directors have considered the Company's forecasts and projections and have taken account of pressures on

The Directors have also considered the impact of the COVID-19 pandemic and measures taken in the U.K. The Company has utilised the Coronavirus Job Retention Scheme and staff have also been able to work from home in order to maintain the day to day running of the Company. Furthermore, as at 31 March 2021 the Company had net assets of £1,502,059 which the Directors believe is sufficient for the charity to meet its liabilities as they fall due.

After making enquiries, the Directors have concluded that there is a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. The Company therefore continues to adopt the going concern basis in preparing its financial

2 Charitable activities Income

	2021	2020
	£	£
Donations	1,074,075	987,679
Grants	967,512	801,566
	<u>2,041,587</u>	<u>1,789,245</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Women's Treatment	105,117	-
GambleAware	<u>862,395</u>	<u>801,566</u>

3 Other Trading Income

	2021	2020
	£	£
Maintenance contributions for providing accommodation for service user	133,638	207,688
Investment income	1,727	4,823
	<u>135,365</u>	<u>212,511</u>

Gordon Moody Association

Notes to the accounts
For the year ended 31 March 2021

4 Other Charitable Activities Costs	Notes	2021 Total £	2020 Total £
Direct Costs			
Salaries and wages	5	726,347	778,295
Advertising and marketing		4,316	9,514
Other staff costs		104,028	109,127
Rent and rates		47,465	94,534
Utilities		19,312	17,514
Travel and subsistence		3,713	24,722
Printing, postage and stationery		4,240	4,622
Computer and telephone		63,126	32,058
Counselling, support and development		21,294	27,113
Depreciation		11,602	404
Repairs and maintenance		268,290	28,287
Meeting rooms		11,440	31,823
Legal and professional fees		18,572	-
Insurance		-	3,259
Other costs		3,899	2,089
Health and safety		24,687	-
Total direct costs		1,332,331	1,163,361
Support Costs			
Salaries and wages	5	319,036	89,271
Advertising and marketing		57,605	12,237
Other staff costs		190,476	111,789
Rent and rates		17,756	2,884
Utilities		1,576	279
Travel and subsistence		11,170	28,522
Printing, postage and stationery		2,224	2,445
Computer and telephone		69,318	41,589
Counselling, support and development		-	330
Depreciation		24,985	9,578
Repairs and maintenance		6,853	3,092
Meeting rooms		633	1,173
Legal and professional fees		107,565	33,592
Insurance		3,472	391
Other costs		868	626
Health and safety		17,008	-
Total support costs		830,545	337,798
Governance Costs			
Wages	5	3,826	4,839
Auditors remuneration		10,970	11,700
Trustees expenses		20	2,786
Total governance costs		14,816	19,325
Totals		2,177,692	1,520,484

The trustees expenses above relate to travel and subsistence and training which were paid to one trustee (2020: eight) during the year.

The trustees received £nil (2020: £nil) remuneration during the year.

Gordon Moody Association

Notes to the accounts
For the year ended 31 March 2021

5 STAFF COSTS

	2021 £	2020 £
Wages and salaries	913,032	760,504
Social security costs	85,470	70,701
Other pension costs	46,881	41,200
	<u>1,045,383</u>	<u>872,405</u>

The average monthly number of employees (full time equivalent) during the year was as follows:

	2021	2020
Chief executive	1	1
Counselling, advice and information	27	25
Administration and support	3	4
	<u>31</u>	<u>30</u>

One employee (2020: Nil) received emoluments of more than £60,000 during this year.

	2021	2020
£60,000 - £70,000	1	0

During the year key management personnel received total remuneration of £201,526 (2020: £210,796).

6 TANGIBLE FIXED ASSETS

	Land & Buildings £	Plant & Machinery, etc. £	Total 31 March 21 £
Cost or valuation:			
At 1 April 2020	570,000	41,951	611,951
Additions	-	26,420	26,420
Disposals	-	-	-
At 31 March 2021	<u>570,000</u>	<u>68,371</u>	<u>638,371</u>
Depreciation:			
At 1 April 2020	-	19,297	19,297
Charge for the year	11,400	25,187	36,587
Eliminated on Disposal	-	-	-
At 31 March 2021	<u>11,400</u>	<u>44,484</u>	<u>55,884</u>
Net Book Value:			
At 31 March 2021	<u>558,600</u>	<u>23,887</u>	<u>582,487</u>
At 31 March 2020	<u>570,000</u>	<u>22,654</u>	<u>592,654</u>

7 DEBTORS

	2021 £	2020 £
Trade debtors	53,079	90,500
Other debtors	10,186	43,656
	<u>63,265</u>	<u>134,156</u>

Gordon Moody Association

Notes to the accounts
For the year ended 31 March 2021

8 CREDITORS DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	103,055	49,839
Taxation and social security	19,064	14,322
Accruals and deferred income	193,744	20,591
	<u>315,863</u>	<u>84,752</u>

9 Analysis of Net Assets between Funds

	2021 Tangible Fixed Assets £	2021 Other Net Assets £	2021 At 31 March Total £
Restricted funds	-	358,895	358,895
Unrestricted funds:			
Designated funds	-	152,152	152,152
General funds	<u>582,487</u>	<u>414,502</u>	<u>996,989</u>
Balance carried forward 31 March 2021	582,487	925,549	1,508,036
	2020 Tangible Fixed Assets £	2020 Other Net Assets £	2020 At 31 March Total £
Restricted funds	-	206,190	206,190
Unrestricted funds:			
Designated funds	-	474,345	474,345
General funds	<u>592,654</u>	<u>235,587</u>	<u>828,241</u>
Balance carried forward 31 March 2020	592,654	916,122	1,508,776

10 Designated Fund

	At 01.04.20 £	Movement in Incoming £	Resources Outgoing £	Balance 31.03.21 £
Property funds	166,095	-	(166,095)	-
Data posts and impacts fund	200,000	-	(145,173)	54,827
Innovation fund	37,078	-	(25,603)	11,475
Other designated funds	<u>71,172</u>	<u>114,371</u>	<u>(99,693)</u>	<u>85,850</u>
TOTAL FUNDS	<u>474,345</u>	<u>114,371</u>	<u>(436,564)</u>	<u>152,152</u>

Gordon Moody Association

Notes to the accounts
For the year ended 31 March 2021

11 Restricted Funds

	At 01.04.20 £	Movement in Resources		Transfers £	At 31.03.21 £
		Incoming £	Outgoing £		
Gambling Therapy	206,190	341,125	(326,423)	-	220,892
GambleAware	-	965,549	(1,447,591)	482,042	-
Women's Treatment Centre	-	145,117	(7,114)	-	138,003
	<u>206,190</u>	<u>1,451,791</u>	<u>(1,781,128)</u>	<u>482,042</u>	<u>358,895</u>

12 Unrestricted Funds

	At 01.04.20 £	Movement in Resources		Transfers £	At 31.03.21 £
		Incoming £	Outgoing £		
General fund	828,241	650,790	-	(482,042)	996,989
Designated Funds (note 10)	474,345	74,371	(396,564)	-	152,152
	<u>1,302,586</u>	<u>725,161</u>	<u>(396,564)</u>	<u>(482,042)</u>	<u>1,149,141</u>

The charity's funds

Restricted Funds

Description, nature and purpose of fund

Gambling Therapy	Website and multilingual online service which provides support and advice for people overseas (outside Great Britain) who are affected by problem gambling.
GambleAware	Cognitive behavioural therapy based treatment programme at two residential communities (Dudley, West Midlands and Beckenham, Kent); women's treatment service; additional post treatment counselling support; online support to those awaiting treatment and face to face and online support for those who have completed the programme.
Women's Treatment Centre	Residential treatment programme based in Dudley, West Midlands and Beckenham, Kent for those severely affected by gambling. Retreat and Counselling service for men and women and Wraparound service to support those in need pre and post treatment

Designated funds

Property fund	The Property funds are designated funds allocated by the Trustees from unrestricted income to be spent on the purchase and renovation of properties from which the charity will carry on its activities.
Data posts and impacts fund Innovation fund	This is a designated fund to cover the costs of data posts over 2 years. The Innovation fund has been set aside by the Trustees to be spent on items that improve the experience of residents' treatment such as activity days and classes.
Other designated funds	Other designated funds include funds set aside by the Trustees for advertising, marketing, website updates and refurbishments.

Gordon Moody Association

Notes to the accounts
For the year ended 31 March 2021

13 PENSION COMMITMENTS

The charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the charity being invested with an insurance company. Contributions payable by the charity to the fund amounted to £46,881 during this year (2020: £41,200).

There was an outstanding contribution amount at 31 March 2021 of £nil (2020: £nil).

The number of staff to whom the pension benefits were accruing are as follows:

	2021	2020
Staff	30	27

14 SHARE CAPITAL

The company has no share capital and is limited by guarantee.

15 OPERATING LEASES

At 31st March 2021 and 31st March 2020 Gordon Moody Association had annual commitments under operating leases as set out below:

Expires:	2021 £	2020 £
Equipment		
Within 1 year	648	1,426
Between 2 and 5 years	810	1,426
Expires:	2021 £	2020 £
Property		
Within 1 year	55,309	54,634

16 Related Party Transactions

There were no related party transactions during the year.

16 Post balance sheet events

Subsequent to the year end, the Company purchased property with a cost £880,000.
