

**GORDON MOODY ASSOCIATION**  
**(A company limited by guarantee)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2022**

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

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**REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2022**

<b>Company Number</b>	06302768 (England & Wales)
<b>Charity Number</b>	1124751
<b>Principal Office</b>	Gordon Moody Association Unit 3, Castlegate Court 1 Castlegate Way Dudley West Midlands DY1 4RD
<b>Directors and Trustees</b>	L Hayes (resigned 31 March 2022) P Hannibal (resigned 8 September 2022) J McAlaney A Lindberg N Kalk (resigned 30 September 2022) A McLaughlin R Panou A Fairhead C Arnold N Badat (appointed 8 April 2022) W Van Oort (appointed 8 September 2022)
<b>Secretary</b>	M Hickey (Chief Executive Officer)
<b>Auditors</b>	UHY Hacker Young (Birmingham) LLP 9-11 Vittoria Street Birmingham B1 3ND
<b>Bankers</b>	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
<b>Solicitors</b>	Trowers and Hamlins 3 Bunhill Row London EC1Y 8YZ

**TRUSTEE'S ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022****CHAIR'S INTRODUCTION**

Welcome to our Financial Statements for the year ended 31 March 2022.

This year Gordon Moody marked the significant milestone of its 50th anniversary. The year began under the shadow of covid restrictions, however as we progressed into a new way of operating due to the pandemic, we can look back on a successful year. The agility and resilience of the team has ensured we have not only grown our existing services but added new ones to address the changing needs of our service users.

The demand for our services has risen significantly this year with applications exceeding pre-pandemic levels by almost 20%. I would like to recognise the efforts of our team, other treatment providers and the National Gambling Treatment Service (NGTS), as well as others in the sector for their continued efforts to raise awareness and reduce the stigma in seeking support as well as working collaboratively with us to build robust referral pathways. This demonstrates that we are committed to tackling gambling addiction together and ensuring our service users access the right treatment in the right place at the right time.

It has been a landmark year for Gordon Moody, as in November our first pilot of our new women's residential service took place. This has been the result of 2 years work in developing a shorter residential programme to suit women's needs and generating the resource needed. This important and much needed service has enabled us to increase our treatment capacity and bring more people into our services (125) than we have in recent years. Of those who entered treatment, 78% completed the programme compared to 70% the previous year. This coming year we will continue to increase our provision with additional residential and retreat spaces for men and women as well as bed space for complex cases through our partnership with Adferiad.

This growth, in line with our new 5-year strategy, will allow the organisation to flourish and meet the needs of those for whom all other avenues in seeking help for their gambling disorder have been exhausted.

We are a UK charity with over 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 we aim to help those addicted to gambling to quit for good.

The values that underpin the service we deliver are:

<b>Non-judgemental -</b>	ensuring that we listen to people, respect them and value their beliefs
<b>Empowerment -</b>	equipping our service users with the knowledge, skills and abilities to improve and enhance their lives
<b>Passionate -</b>	being dynamic, committed, enthusiastic and caring
<b>Honesty -</b>	being open and transparent
<b>Open to change -</b>	evolving our approach, being forward thinking and open to new and innovative ideas

We see examples of these values being demonstrated everyday within our teams and it is the very embodiment of the organisation's longevity. Our resilience and ability to cope with the challenges presented both inside and outside of our sector in terms of the pandemic, public finances and the advancement of technology and online gambling have meant that as an organisation we do not just survive but thrive, innovate and grow to serve those who so desperately need our help.



**TRUSTEE'S ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022 (cont'd)****CHAIR'S INTRODUCTION (cont'd)**

Gambling is a pursuit undertaken by millions in the UK and the numbers of those affected by gambling harm run into the thousands. In comparison Gordon Moody's numbers are relatively small, our impact is huge. Focusing on those at the severe end of the gambling harm spectrum, Gordon Moody offers a lifesaving service for those whose all consuming addiction has left them broken and with nowhere else to turn. This gives Gordon Moody a unique and important perspective on the impact of gambling addiction and this year we submitted evidence into the governments review of the 2005 gambling act which, once completed, has the potential for major change within our sector.

This was also the final year of tenure for Lindsey Hayes as our chair. I have to say a huge thank you to the work Lindsey led the organisation through, and the strong position that she has handed over to me.

Together with the Board of Trustees, I would like to thank all of our supporters and donors both large and small, for all 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.

I wish to thank our staff and management team for their efforts this year, your passion for the cause is clearly evident in how you rise to the challenge in the face of adversity and continue to strive to deliver the highest quality service for our clients.

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.



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**Chair of Trustees**

**Nazir Badat**

**23 December 2022**

**TRUSTEE'S ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022 (cont'd)****OBJECTIVES AND 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 celebrated our 50th Anniversary. Although we planned on a large range of activities the impact of the pandemic prevented some of these activities going ahead. With that though we were able to at least:

- **Rebrand the organisation.** In redefining our brand we have been able to take a detailed look at the purpose of the charity and undertake a root and branch review of who our brand is for. The net impact of this is now an organisation that is positioned to reach more of those dealing with their gambling addiction and creating a look and feel which will attract more to engage with and register for our interventions. Strategically this will hopefully allow the charity to create a great awareness and increase in demand so that we can both treat more individuals, but also open more bed spaces to treat more people
- We have **relaunched our digital environment**, including website and social media, utilising both the new brand & its positioning, but also the work that the charity undertook and its customer journey on engaging those in which need to receive our treatment
- We **held a national event** during a period of freedom during the pandemic so that those who have been through our services, those who have worked for the organisation, our key stakeholders and our current team could all come together to celebrate the 50 years, but also set out the next chapter of the charity
- Our patron Paul Bellringer OBE **wrote the 50-year history of the charity** and published a book on the organisation's journey
- We have **redeveloped our organisational strategy** to deliver the next five years of the charity. The key themes that we will now use to govern and manage ourselves over are:

Our Key Strategic Aims 2022-2026

- 1 **Quality Service Delivery** – Maintaining the highest quality of unique, safe and effective evidence-based care for those most severely affected by gambling addiction.
- 2 **Greater Accessibility & Diversity** – Extending our reach across the whole of the UK - ensuring diversity, equality and inclusion are at the heart of everything we do so that our treatment and care is available to all.
- 3 **Data Driven Evidence** – Better data collection to help influence stakeholders, demonstrate our impact to potential funders and evidence through R&D the future areas in which we should work.
- 4 **Collaboration with Partners** – Deepen the complexity of our care, increase our reach and grow the number of severely affected people we can treat via collaboration with the most trusted partners.
- 5 **Sharing Our Expertise** - Grow our reputation as the 'gold standard' for the development of gambling therapists by establishing a GM-branded competency framework and via the external accreditation of our training programmes.

And underpinning all these aims are the following:

- 1 **Financial Sustainability** - Ensuring our financial stability by developing a wider variety of income streams - including fundraising, commissioning, lottery grants and new training income.
- 2 **Organisational Growth** - Increasing staff capacity, building and training our workforce for the future and evolving our operation to a performance-related model to help us raise further the Gordon Moody profile.

**TRUSTEE'S ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022 (cont'd)****OBJECTIVES AND ACTIVITIES (cont'd)****Our Range of Treatment Services**

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

- 1 Men's 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 men with a gambling addiction .
- 2 Women's Residential Treatment Centre - a Midlands based residential service focusing on intensive treatment for female gamblers.
- 3 Relapse Prevention Housing - specialist housing for those who have completed our treatment programmes but require additional 'halfway' support .
- 4 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.
- 5 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.

**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.

**ACHIEVEMENTS AND PERFORMANCE**

The singular most important part of the charity is the impact that we make with those that we treat.

During the year we increased our ability to treat more people through;

- Increasing the number of treatment centres from two to four
- Providing an increase of residential bedspaces from 33 to 45
- Doubling the number of retreat and counselling sessions from four to eight
- Developing a comprehensive wraparound service to support those who are both waiting for treatment, and those who have moved into recovery

Applications for treatment have increased significantly this year as numbers bounce back post pandemic. This year we received 619 applications, an increase of 123% on the previous year and 20% higher than just before the pandemic. Whilst Residential treatment provides for the majority of applications (57%), there has been an increased appetite post pandemic for our hybrid retreat and counselling project, which provided for the remaining 43% of applications.

Our development of wrap around treatment services ensures we are meeting the needs of our services users before they enter treatment as well as post treatment and into recovery. Pre-support and early interventions have helped us to significantly reduce waiting times for treatment and provide essential support post treatment, last year we completed over 1,600 interactions post treatment.

This year has also seen an increase of the proportion of service users completing treatment. Across all services 78% of services users completed treatment compared to 70% last year.

Over the last year our presence on social media has grown by over 1,000 followers to 5,500 followers across multiple platforms such as Twitter, Facebook, LinkedIn and our Instagram account, which is new this year. Further to this, we have seen over 4,000 views of our content on our YouTube channel.

**TRUSTEE'S ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022 (cont'd)****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:

**Feedback from service users**

*"It saved my life, helped me to get other support that I needed including a GP appointment. Without the pre-support I wouldn't be on the programme and probably not alive."*

*"This service was my lifeline and has given me my life back. I can't thank Gordon Moody and all their employees who have created such a brilliant service enough."*

**Feedback from women's service users**

*"Came here lost and hopeless, and leaving stronger, and more positive than ever. There is a light at the end of the tunnel now, where before there was just darkness."*

*"I am so grateful for the opportunity. Coming into residential treatment was one of the best things I have ever done. It was hard work but I feel I am in a much better place. If I ever come across someone who needs help, I would highly recommend Gordon Moody – it is life changing."*

*"I was at rock bottom and it took courage to make contact with Gordon Moody. That step was the biggest and meaningful start to my recovery journey."*

*"I can't thank you enough for giving me the chance to get back to a normal life. To help me put my addiction into perspective, how it started and how not to keep punishing myself for what I had done."*

**Stacey Goodwin, aka The Girl Gambler winner of the East Midlands Pride of Britain regional fundraiser award for her work raising money for Gordon Moody**

*"When I went through my journey, I started at 18 and I didn't tell anybody for years because I thought gambling was a male thing which affects males. I shouldn't be an 18-year-old girl suffering from gambling addiction."*

*"I am three years clean of gambling now. I needed a woman to sit and talk to, to just say how I felt and to just give me some help and that's exactly what I found at Gordon Moody's retreat."*

**Case study**

*"As I come to the end of my treatment at Gordon Moody, I have been reflecting on my stay. Those first two weeks of self-assessment seem a long time ago but also as if it was only yesterday. The day I arrived and knocked at the door of the treatment centre, I thought it was the worst day of my life. The next two weeks changed me. So much so, that the day I leave, will in fact be one of the best days of my life."*

*I have become a better, healthier and more peaceful human being again. The key to this place is time. So, take your time. Yes, there are rules, which are at times are challenging but you realise those rules are there for a reason. There is structure and fun, believe it or not. This helps you to restructure your life. The sessions initially seem lightweight but embrace them as they will become some of the most important moments of your life. Think, feel, and behave better. And don't forget the staff, be patient with these wonderful people because they are being more than patient with you. They are there to help and they really do. I've learnt more about myself in these 13 weeks than I did in the 54 years of my life. I've also met exceptional people who I'll never forget and who have helped me along one of the most fulfilling journeys I have ever been on".*



## TRUSTEE'S ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022 (cont'd)

## Partners

*"Over 60 residents from Gordon Moody have taken part in the EPIC Restart Foundation's pioneering programme of post-treatment support that empowers people to rebuild positive lives in recovery from gambling harm. EPIC Restart's free programme offers a wide range of impactful workshops, intensive mentoring and a supportive network of events, coaching and education through the EPIC Community.*

*EPIC Restart's lived-experience mentors regularly visit Gordon Moody treatment centres to support therapists and meet residents – raising awareness about aftercare and how it can help sustain recovery over the long term. EPIC Restart Foundation greatly values its collaboration with Gordon Moody – together we are changing lives after gambling harm."*

**Sharon Parr, CEO EPIC Restart Foundation**

*"WHYSUP are now coming up to 12 months of working in partnership with Gordon Moody and we couldn't be happier with how it's gone. On a four-week cycle, we have delivered sessions at each Gordon Moody site to those in treatment for gambling related harm. We believe utilising our lived experience in these sessions has added value to the fantastic programme that the Gordon Moody staff deliver. Further to this WHYSUP have also worked with the outreach team providing support to those post treatment. This gives those adjusting back to life continuous support and the best possible chance of long-term recovery. We are passionate about collaborating with like-minded organisations and we are looking forward to doing more great work with Gordon Moody over the next 12 months."*

**Mark Murray, Director WHYSUP**

## LOOKING TO THE FUTURE

As we look to the year ahead, it is with great anticipation that we expect to see a number of challenges facing the organisation.

- Because of the impact of the pandemic, we expect to see like this year an **increase in the volume of applications** that we will receive for our services. The pandemic, along with our brand relaunch and the work we have done on developing new partnerships, will result in a greater number of people reaching out to us
- We will **complete renovation of a newly purchased property** to fulfil our strategy to deliver the first women's residential treatment service. This will provide not only a quality environment for our staff, but most importantly a home away from home to be able to treat those women who need our support
- The **Government will complete its much-needed review of the 2005 Gambling Act**. Gordon Moody has an important role to play in ensuring that the evidence provided to Government, and the impact of the review puts treatment in the right place both in terms of funding and treatment interventions. We expect that this will be published during the year
- The profile of **our clients will again reflect the ever-changing profile of society**, through both the increase in demand, but also through the **complexity of the clients** that need our support. We will expect to see a change in age profile, with more younger people coming forward, a greater volume of individuals with more complexity around drugs and alcohol addiction, and a vast increase in mental health related issues. The charity, through its work with GambleAware and Afferiad, will be able to meet this need
- As the charity grows the **demand for the right level of skills in therapist and support workers will become an ever-increasing issue** to the charity. The necessary workforce simply does not exist, and as such we will need to develop the right recruitment and induction processes to meet our needs going forward. This will not just be an issue for this coming year, but also the years ahead
- Perhaps the biggest risk that the charity faces this year is the **retendering of our service delivery through our major funder and partner GambleAware**. Developing the right service structure with the right funding structure supported by GambleAware will not only secure the charity for the coming years, but more importantly provide the right treatment for those needing our support. This process will be a yearlong process, and as such we hope to work hand in hand with GambleAware to reach a strong position for the future

**TRUSTEE'S ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022 (cont'd)****PRINCIPLE RISKS****Organisational Structure, Governance, and Management**

Gordon Moody (GM) 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 board sets the strategic intent for the charity with the CEO to implement and to drive Gordon Moody as a demand led organisation.

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

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

- HR: 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. The committee undertakes an annual benchmarking exercise 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
- 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.

**FINANCIAL REVIEW**

Reserves as at 31 March 2022 amounted to £2,293,738 (2021: £1,508,036) of which £698,173 (2021: £358,895) was restricted and £454,273 (2021: £152,152) designated. The balance of £1,141,292 (2021: £996,989) represents the general fund. It is the Trustees' target to have a minimum of 3 months operating costs of £642,000 as unrestricted liquid reserves and this was achieved throughout 2021/22.

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

**Donations**

888 Holdings	Flutter	Metropolitan Gaming
Bet 365	Gamesys	Microgaming
BetVictor	InTouch	Playtech
Betway	Kindred	SkillOnNet
Entain	Les Ambassadeurs	William Hill

**Investment Policy**

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



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Nazir Badat

Chair of Trustees

23 December 2022



**TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees (who are also directors of Gordon Moody Association Limited for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP 2019;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditor**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any information needed by the charitable company's auditor in connection with preparing its report and to establish that the charitable company's auditor is aware of that information.

This report was approved by the trustees on 23 December 2022



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**Nazir Badat**

**Chair of Trustees**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF GORDON MOODY ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2022****Opinion**

We have audited the financial statements of Gordon Moody Association (the 'company') for the year ended 31 March 2022 which comprise Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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 and the Charities SORP 2019).

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 2022;
- 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 and the Charities SORP 2019.

**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 society 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.

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.



**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF GORON MOODY ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2022 (cont'd)**

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 report of the trustees' responsibilities statement set out on page 9, 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.

**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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF GORON MOODY ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2022 (cont'd)****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.

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.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF GORON MOODY ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2022 (cont'd)****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 charitable 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.



.....  
**Malcolm Winston, Senior Statutory Auditor**  
**UHY Hacker Young (Birmingham) LLP, Statutory Auditor**  
**9-11 Vittoria Street**  
**Birmingham**  
**B1 3ND**  
**23 December 2022**

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £'000	Restricted General Funds £'000	Total 2022 £'000	Total 2021 £'000
<b>Income and endowments from:</b>					
Charitable activities income	2	2,217,407	926,591	3,143,998	2,041,587
Other trading activities	3	208,927	67	208,994	133,638
Investment income	3	2,529	-	2,529	1,727
<b>Total</b>		<b>2,428,863</b>	<b>926,658</b>	<b>3,355,521</b>	<b>2,176,952</b>
<b>Expenditure on:</b>					
Charitable activities costs	4	2,203,331	366,488	2,569,819	2,177,692
<b>Total</b>		<b>2,203,331</b>	<b>366,488</b>	<b>2,569,819</b>	<b>2,177,692</b>
<b>Net income</b>		<b>225,532</b>	<b>560,170</b>	<b>785,702</b>	<b>(740)</b>
Transfers between funds	11	220,892	(220,892)	-	-
<b>NET MOVEMENT IN FUNDS</b>	11	<b>446,424</b>	<b>339,278</b>	<b>785,702</b>	<b>(740)</b>
Fund balance brought forward at 1 April 2021		1,149,141	358,895	1,508,036	1,508,776
<b>Fund balance carried forward at 31 March 2022</b>	11	<b>1,595,565</b>	<b>698,173</b>	<b>2,293,738</b>	<b>1,508,036</b>

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 17 to 24 form part of these financial statements

## BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible fixed assets	6		1,504,105		582,487
<b>Current assets</b>					
Debtors	7	167,667		63,265	
Cash at bank and in hand		849,228		1,178,147	
		<u>1,016,895</u>		<u>1,241,412</u>	
<b>Liabilities</b>					
Creditors: Amounts falling due within one year	8	(227,262)		(315,863)	
<b>Net current assets</b>			789,633		925,549
<b>Total assets less current liabilities</b>			<u>2,293,738</u>		<u>1,508,036</u>
<b>Funds</b>					
Restricted income fund	11		698,173		358,895
Unrestricted funds	11		1,141,292		996,989
Designated unrestricted funds	10		454,273		152,152
<b>Total funds</b>			<u>2,293,738</u>		<u>1,508,036</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 members of the Trustee Board on 23 December 2022 and signed on their behalf by:



A Fairhead  
Trustee

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
<b>Cash flows from operating activities</b>	15	631,102	336,122
Cash flows from investing activities	16	(960,021)	(24,693)
Cash flows from financing activities	17	-	-
Change in cash and cash equivalents in the year		<u>(328,919)</u>	<u>311,429</u>
<b>Cash and cash equivalents at 1 April</b>	18	<b>1,178,147</b>	<b>866,718</b>
<b>Cash and cash equivalents at 31 March</b>	18	<b><u>849,228</u></b>	<b><u>1,178,147</u></b>

The notes on pages 17 to 24 form part of these financial statements



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

**1 ACCOUNTING****Company**

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 charity.

**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. Costs 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.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (cont'd)****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****Cash and cash equivalents**

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

**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 trustees 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 charitable company to continue as a going concern. The trustees 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 trustees have considered the charitable company's forecasts and projections and have taken account of pressures on working capital requirements.

Furthermore, as at 31 March 2022 the charitable company had net current assets of £789,633 (2021:£925,549) which the trustees believe is sufficient for the charity to meet its liabilities as they fall due.

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



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (cont'd)

<b>2 CHARITABLE ACTIVITIES INCOME</b>	<b>Notes</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Donations		1,483,383	1,074,075
Grants		1,660,615	967,512
		<b>3,143,998</b>	<b>2,041,587</b>
Grants received, included in the above, are as follows:		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Women's Treatment		210,236	105,117
GambleAware - Men's Service		200,670	-
GambleAware		1,249,709	862,395
		<b>1,660,615</b>	<b>967,512</b>
<b>3 OTHER TRADING INCOME</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Maintenance contributions for providing accommodation for service users		208,994	133,638
Investment income		2,529	1,727
		<b>211,523</b>	<b>135,365</b>
<b>4 OTHER CHARITABLE ACTIVITIES COSTS</b>		<b>2022</b>	<b>2021</b>
		<b>Total</b>	<b>Total</b>
<b>Direct Costs</b>		<b>£</b>	<b>£</b>
Salaries and wages	5	954,711	726,347
Advertising and Marketing		3,793	4,316
Other staff costs		57,122	104,028
Rent and rates		68,410	47,465
Utilities		23,789	19,312
Travel and subsistence		25,268	3,713
Printing, postage and stationery		9,067	4,240
Computer and telephone		45,705	63,126
Counselling, support and development		164,608	21,294
Depreciation		19,854	11,602
Loss on disposal of assets		191	-
Repairs and maintenance		43,553	268,290
Meeting rooms		20,866	11,440
Legal and professional fees		146,959	18,572
Insurance		1,934	-
Other costs		34,174	3,899
Health and safety		33,630	24,687
<b>Total direct costs</b>		<b>1,653,634</b>	<b>1,332,331</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (cont'd)

<b>4 OTHER CHARITABLE ACTIVITIES COSTS</b>	<b>Notes</b>	<b>2022</b>	<b>2021</b>
<b>(cont'd)</b>		<b>£</b>	<b>£</b>
<b>Support costs</b>			
Salaries and wages	5	373,192	319,036
Advertising and marketing		42,787	57,605
Other staff costs		181,570	190,476
Rent and rates		30,747	17,756
Utilities		13,837	1,576
Travel and subsistence		39,567	11,170
Printing, postage and stationery		1,996	2,224
Computer and telephone		46,423	69,318
Counselling, support and development		1,980	-
Depreciation		16,890	24,985
Loss on disposal of assets		3,997	-
Repairs and maintenance		5,539	6,853
Meeting rooms		6,764	633
Legal and professional fees		76,576	107,565
Insurance		5,365	3,472
Other costs		5,781	868
Health and safety		7,194	17,008
<b>Total support costs</b>		<b>860,205</b>	<b>830,545</b>
<b>Governance Costs</b>			
Wages	5	5,400	3,826
Auditors remuneration		10,680	10,970
Trustees expenses		2,212	20
Training		1,550	-
Recruitment expenses		36,138	-
<b>Total governance costs</b>		<b>55,980</b>	<b>14,816</b>
<b>Totals</b>		<b>2,569,819</b>	<b>2,177,692</b>

The trustees expenses above relate to travel and subsistence, recruitment and training which were paid to five trustees (2021: one) during the year

The trustees received £nil (2021:£nil) remuneration during the year.

<b>5 STAFF COSTS</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,168,956	916,858
Social security costs	107,669	85,470
Other pension costs	56,678	46,881
	<b>1,333,303</b>	<b>1,049,209</b>

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

	<b>2022</b>	<b>2021</b>
Chief executive	1	1
Counselling, advice and information	39	27
Administration and support	3	3
	<b>43</b>	<b>31</b>

No employees (2021: One) received emoluments of more than £60,000 during this year.

	<b>2022</b>	<b>2021</b>
£60,000-£70,000	-	1

During the year key management personnel received total remuneration of £300,340 (2021: £201,526).

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (cont'd)

## 6 TANGIBLE FIXED ASSETS

	Land & Buildings £	Plant & Machinery £	Total £
<b>Cost or valuation</b>			
At 1 April 2021	570,000	68,371	638,371
Additions	880,000	82,550	962,550
Disposals	-	(15,843)	(15,843)
<b>At 31 March 2022</b>	<b>1,450,000</b>	<b>135,078</b>	<b>1,585,078</b>
<b>Depreciation</b>			
At 1 April 2021	11,400	44,484	55,884
Charge for the year	19,450	17,294	36,744
Eliminated on Disposal	-	(11,655)	(11,655)
<b>At 31 March 2022</b>	<b>30,850</b>	<b>73,433</b>	<b>80,973</b>
<b>Net Book Value:</b>			
<b>At 31 March 2022</b>	<b>1,419,150</b>	<b>61,645</b>	<b>1,504,105</b>
<b>At 31 March 2021</b>	<b>558,600</b>	<b>23,887</b>	<b>582,487</b>

On 31 March 2020 Gordon Moody Association purchased properties in Maughan Street for £356,250. Any disposal proceeds of these properties in excess of the purchase price before 31 March 2030 will require to be repaid back to the vendor.

## 7 DEBTORS

	2022 £	2021 £
Trade debtors	-	53,079
Other debtors	167,667	10,186
	<b>167,667</b>	<b>63,265</b>

## 8 CREDITORS DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	50,111	103,055
Taxation and social security	34,722	19,064
Accruals and deferred income	52,429	193,744
Other creditors	90,000	-
	<b>227,262</b>	<b>315,863</b>

## 9 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2022 are represented by:

	Tangible Fixed Assets £	Other Net Assets £	Total £
<b>Restricted funds</b>		698,173	698,173
<b>Unrestricted funds:</b>			
Designated funds	-	454,273	454,273
General funds	1,504,105	(362,813)	1,141,292
	<b>1,504,105</b>	<b>789,633</b>	<b>2,293,738</b>

Fund balances at 31 March 2021 are represented by:

	Tangible Fixed Assets £	Other Net Assets £	Total £
<b>Restricted funds</b>	-	358,895	358,895
<b>Unrestricted funds:</b>			
Designated funds	-	152,152	152,152
General funds	582,487	414,502	996,989
	<b>582,487</b>	<b>925,549</b>	<b>1,508,036</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (cont'd)

10 DESIGNATED FUNDS	At 1 April 2021 £	Movement in Incoming £	Resources Outgoing £	Transfers £	At 31 March 2022 £
Data posts and impacts fund	54,827	-	(30,878)	-	23,949
Innovation fund	11,475	30,000	(19,046)	-	22,429
Other designated funds	85,850	388,530	(66,485)	-	407,895
<b>Total Funds</b>	<b>152,152</b>	<b>418,530</b>	<b>(116,409)</b>	<b>-</b>	<b>454,273</b>

## 11 STATEMENT OF FUNDS

	At 1 April 2021 £	Movement in Incoming £	Resources Outgoing £	Transfers £	At 31 March 2022 £
<b>Restricted funds:</b>					
Gambling Therapy	220,892	-	-	(220,892)	-
GambleAware - Men's Service	-	200,670	(81,281)	-	119,389
Women's Treatment Centre	138,003	725,988	(285,207)	-	578,784
	<b>358,895</b>	<b>926,658</b>	<b>(366,488)</b>	<b>(220,892)</b>	<b>698,173</b>
<b>Unrestricted funds:</b>					
General fund	996,989	2,010,333	(2,086,922)	220,892	1,141,292
Designated funds (note 10)	152,152	418,530	(116,409)	-	454,273
	<b>1,149,141</b>	<b>2,428,863</b>	<b>(2,203,331)</b>	<b>220,892</b>	<b>1,595,565</b>
<b>Total funds</b>	<b>1,508,036</b>	<b>3,355,521</b>	<b>(2,569,819)</b>	<b>-</b>	<b>2,293,738</b>

**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**

Data posts and impacts fund	This is a designated fund to cover the costs of data posts over 2 years.
Innovation fund	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.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (cont'd)

## 11 STATEMENT OF FUNDS (cont'd)

	At 1 April 2020	Movement in Incoming	Resources Outgoing	Transfers	At 31 March 2021
	£	£	£	£	£
<b>Restricted funds:</b>					
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>
<b>Unrestricted funds:</b>					
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>
<b>Total funds</b>	<u>1,508,776</u>	<u>2,176,952</u>	<u>(2,177,692)</u>	<u>-</u>	<u>1,508,036</u>

## 12 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 £56,678 during the year (2021: £46,881).

There was an outstanding contribution amount at 31 March 2022 of £nil (2021: £nil).

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

	2022	2021
Staff	<u>42</u>	<u>30</u>

## 13 MEMBERS LIABILITY

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

## 14 OPERATING LEASES

At 31 March 2022 and 31 March 2021 Gordon Moody Association had annual commitments under operating leases as set out below:

	2022		2021	
	Equipment	Property	Equipment	Property
	£	£	£	£
Expires:				
Within 1 year	4,982	268,417	648	55,309
Between 2 and 5 years	10,397	124,000	810	-
More than 5 years	-	124,000	-	-
	<u>15,379</u>	<u>516,417</u>	<u>1,458</u>	<u>55,309</u>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (cont'd)

**15 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2022 £	2021 £
Net income/(expenditure) for the year (as per Statement of Financial Activities)	785,702	(740)
<b>Adjustment for:</b>		
Depreciation	36,744	36,587
Interest received	(2,529)	(1,727)
Loss on disposal of fixed assets	4,188	-
(Increase)/decrease in debtors	(104,402)	70,891
(Decrease)/increase in creditors	(88,601)	231,111
<b>Net cash provided by operating activities</b>	<b>631,102</b>	<b>336,122</b>

**16 CASH FLOWS FROM INVESTING ACTIVITIES**

	2022 £	2021 £
Interest received	2,529	1,727
Purchase of tangible fixed assets	(962,550)	(26,420)
	<b>(960,021)</b>	<b>(24,693)</b>

**17 ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2022 £	2021 £
Cash in hand and at bank	849,228	1,178,147
<b>Total</b>	<b>849,228</b>	<b>1,178,147</b>

**18 ANALYSIS OF CHANGES IN NET DEBT**

	At 1 April 2021 £	Cash Flows £	At 31 March 2022 £
Cash at bank	1,178,147	(328,919)	849,228
	<b>1,178,147</b>	<b>(328,919)</b>	<b>849,228</b>

**19 RELATED PARTY TRANSACTIONS**

M Hickey provides interim CEO consultancy services and is a Director of H2 Consult Limited. During the year the Charity made payments to H2 Consult Limited of £114,000 (2020/21: £97,800) for interim CEO consultancy services and £8,706 (2020/21: £923) for reimbursed expenses. At the year end there was an amount outstanding of £12,627 (2020/21: £7,000).

**20 POST BALANCE SHEET EVENTS**

There are no material adjusting or non adjusting events arising after the balance sheet date.