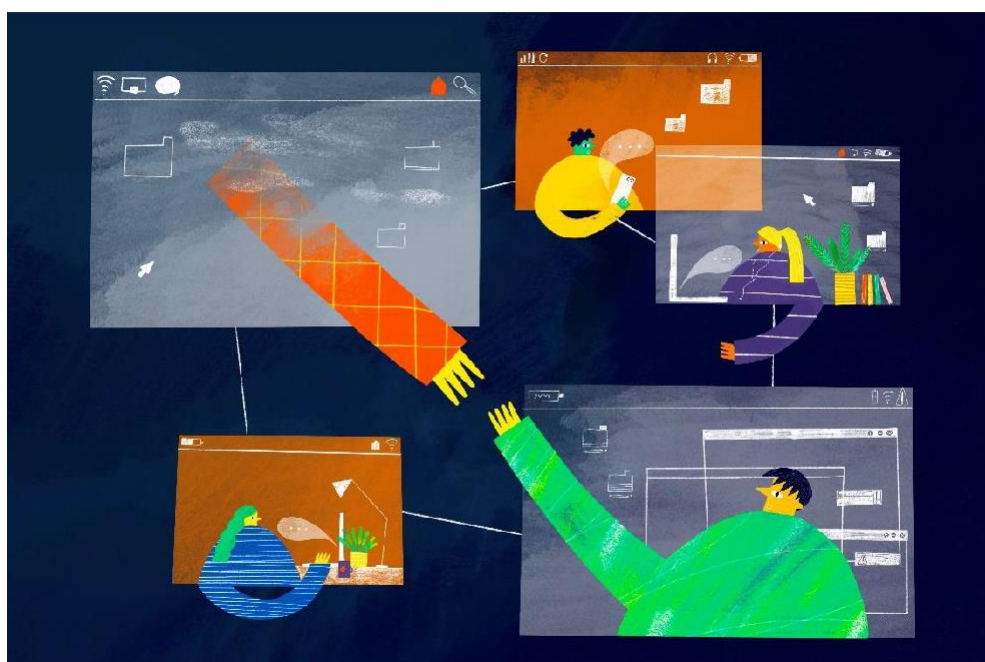




Gordon Moody Association
(a company limited by guarantee)
Annual report and financial statements
For year ended 31st March 2023



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Company Number	06302768 England & Wales
Charity Number	1124751
Principal Office	Gordon Moody Association Unit 3, Castlegate Court 1 Castlegate Way Dudley West Midlands DY1 4RD
Director and Trustees	Peter Hannibal (resigned 8 September 2022) Dr. John McAlaney Annika Lindberg Nicola Kalk (resigned 30 September 2022) Adam McLaughlin Robert Panou Adam Fairhead (Treasurer) Claire Arnold Nazir Badat (Chair, appointed 8 April 2022) Willem Van Oort (appointed 8 September 2022) Dr. Ryan Kemp (appointed May 2023)
Senior Management	Matthew Hickey (Chief Executive Officer) Dragos Dragomir (Clinical Director) Julia Herdman (Finance Director) Lucy Bennett (HR Director) Emma O'Reilly (Commercial Director) Jon Murray (Operations Director)
Auditors	UHY Hacker Young (Birmingham) LLP 9-11 Vittoria Street Birmingham B1 3ND
Bankers	CAF Bank 25 Kings Hill West Malling Kent ME19 4JQ
Solicitors	Trowers and Hamblins 3 Bunhill Row London EC1Y 8YZ

1. Chair's Introduction

Welcome to Gordon Moody's Financial Statements for the year ended 31 March 2023, a period during which our turnover has grown to £5.2m pa (2021/22 £3.4m). We made a net income of £719,892, of which £425,000 has been designated for future investments.

Since our charity was set up in 1971, it has become a force of healing and hope for individuals, families and communities affected by gambling related harm, and we are now on a journey to become the leading provider of gambling therapy services in the UK.

We provide residential treatment for those with a severe gambling disorder, and 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.

This year GambleAware, one of our major grant providers, approved a 5-year commissioning agreement with Gordon Moody. This agreement significantly strengthens Gordon Moody's long-term financial security.

Women face unique issues around addictive gambling. According to research carried out by GambleAware in 2022, there was a 54% increase in the number of women gambling online between 2017 and 2021, compared to 28% of men. Studies suggest that women tend to start gambling at a later age but those seeking treatment progress into disorder more quickly than men. We are therefore proud to have recently opened a permanent home for Gordon Moody women's residential treatment in Wolverhampton, which is a world first. The new centre was officially opened by the City of Wolverhampton Mayor, Dr. Michael Hardacre, on 28 June 2023, attended by staff, alumni and other stakeholders.

We have also taken out a long-term lease on a former care home, The Cedars in Redditch. When it opens in early 2024, it will be our flagship service centre with 28 beds, delivering a 24/7 therapeutic environment.

But sadly, this year we said goodbye to our MacKenzie Road treatment centre in Beckenham. After over 36 years there, the Trustees decided that the level of facilities and treatment capacity that it offered did not meet the charity's needs going forwards. I would like to thank Dave Hollingsworth and his Beckenham staff for the professional work they did there over many years.

This year we also said goodbye to two of our Trustees, Peter Hannibal and Nicola Kalk. I would like to take the opportunity to thank both Peter and Nicola for the work and dedication that they provided to the organisation.

GORDON MOODY


I was delighted to be appointed a Trustee and Chair of Gordon Moody in April 2022, and later to welcome a further two new Trustees, Willem Van Oort, an independent business consultant with extensive practice in regulated gambling markets, and Dr. Ryan Kemp, an experienced NHS Clinical Director.

In April this year, the UK Government published its review of the Gambling Act 2005. The white paper includes proposals for a statutory levy to secure long-term, independent funding for quality gambling research, education and treatment. This could lead to significant changes on how we are financed, and therefore Gordon Moody will continue to speak with Government ministers, and other influential stakeholders, to ensure that our financial future remains secure.

Together with the Board of Trustees, I would like to thank our supporters and donors for their contributions that have enabled us to make Gordon Moody what it is today.

I also wish to thank our staff and management team for their efforts this year. It has been one of significant change for 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.



Nazir Badat
Chair of Trustees

2. Objectives & Activities

Gordon Moody 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. Gordon Moody is the only charity in the UK providing residential care, dedicated to treating and supporting those most severely affected by gambling harm.

Our core values

In 50 years, we have helped many people and our mission has grown from providing a safe recovery space in one building to providing the most innovative gambling therapy treatment in the UK, guided by our core values – P.R.O.U.D.

Passionate – We are committed, enthusiastic, caring, and immensely proud of the difference we all make. Our mission shines through everyone.

Respectful – We value everyone, see the best in them and ensure everyone has a voice and is heard.

Open – We are transparent and do what we say we will do. You can trust us and rely on us.

United – We believe in collaboration over competition and freely share our knowledge and experience to help and empower others.

Dynamic – We are bold trailblazers, embrace and inspire change and actively seek out new or better ways of doing things.

What we do

Our approach is based on compassion and understanding to help people create a clear picture of what they want their life to be in recovery; engage in and understand the opportunities in their lives; and identify the changes that must take place to put themselves where they want to be.

We offer the following services free of charge:

Residential treatment centres

Offering intensive evidence-based recovery programmes, as well as respite, counselling and support for families.

Recovery housing

Residential relapse prevention and aftercare programme for those who are not quite ready for living independently without some additional support.

Retreat and counselling programmes

Programmes that combine a short-stay residential with at-home counselling support.

Wrap-around support

Providing seamless care and support for those considering any of our residential and retreat and counselling programmes; post-treatment support to maintain recovery and family and friends support to help those who are affected by a loved one's gambling addiction.

Therapy for gambling addiction

On-line support, advice, 1-2-1 and group interaction, and a variety of support materials provided in a range of languages for anyone affected by gambling addiction.

Gordon Moody has continued to expand the services that we offer, and in 2022/23 we achieved the following:

- We made huge progress in the renovation of 2 properties in Wolverhampton to provide our new Women's treatment centre. The new facility was opened in June 2023 by the Mayor of Wolverhampton, Dr. Michael Hardacre.
- We secured the lease of a large 28 bed property, The Cedars in Redditch, that will enable us to substantially increase the number of beds for our men's treatment programme.
- We made good progress on our **5-year organisational strategy**. 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 Gordon Moody-branded competency framework and via the external accreditation of our training programmes.

And underpinning all these aims are the following:

- A. **Financial Sustainability** - Ensuring our financial stability by developing a wider variety of income streams - including fundraising, commissioning, lottery grants and new training income.
- B. **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.

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

The singular most important part of the charity is the impact that we make with those that we treat. Overall, we had a year with significant positive impact for our service users and development of our services, with an increase in our treatment capacity to 264 spaces per year. During the year we changed our application process, and applicants are now no longer selecting the service they would like to attend. Following assessments, places are offered for the service that meets their individual needs.

Here is 2022/23 in numbers:

- 885 applications, an increase of 43% over last year, of which 75% were male and 25% were female;
- 210 service users starting treatment (our first year with more than 200);
- 80% service users successfully completing treatment; and
- 100+ service users moving through the complex cases pathway.

Applications in the 18-24 age group have doubled year-on-year and, whilst this equates to a small percentage of our applicants (7%), it shows that people are reaching out for support at Gordon Moody at a younger age than previously.

Our applications continue to be diverse, but we have a smaller percentage of people applying for treatment from certain ethnic groups than we would expect when compared to UK census data. We will strive to meet demand and ensure that our treatment is available to all.

We are taking our services out to more communities and will be attending PRIDE events across the country speaking to hundreds of people in the LGBTQ+ community about the support that is available.

Over half of our applicants are employed and those applying who are unemployed have halved. Applicants who are disabled/long-term sick have increased by 67%. Our collaborative work with others in the National Gambling Support Network (NGSN) and the wider treatment sector has led to a 110% increase in referrals from other organisations/gambling treatment providers.

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

Service User Feedback

“Gordon Moody and the fabulous Beckenham team led by the brilliant Dave Hollingsworth and the inspirational Johnny Gani saved my life. No ifs, no buts, no maybes.

In 2022 I was broken, riddled with exhaustion, stress and multi addiction - particularly gambling - and on the verge of suicide - but when I walked through the door something magical happened amidst the nightmare, I was existing in. Somehow over 14 weeks of intense residential treatment I was totally stripped and rebuilt to exit with a mental strength and confidence I have never had before. Furthermore, I was equipped with new tools and felt like I had emerged with a master's degree in Recovery.

Almost 4 months of hard living, rules and regulations entwined with their support, care and dedication and my desperation and desire made a special blend. I threw myself into it with everything and then received the shattering news that I had bladder cancer.

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6 months later after a life saving operation, 4 hospitals, chemo - you name it - I am alive, calm and a different mature, honest person. Gordon Moody's aftercare has been exemplary with support groups and one on ones and I feel so connected to all of them.

From various rock bottoms - I am now 11 and a half years off alcohol and 10 months off gambling, eating and living cleanly and I know day by day I am living the best life. Rebuilding and reconnecting with loved ones.

I cannot speak highly enough about the unbelievably wonderful Gordon Moody Association."

Partners

Dante or Die have been working in partnership with Gordon Moody since 2021 to support the creation of the short film Odds On. Odds On is a 30 minute look into the life of a character whose world is taken over by gambling addiction. It won the Digital Content Award - Arts Council England's Digital Culture Awards amongst others:

<https://danteordie.com/odds-on>

To develop this story, we were keen to hear from people with lived experience of gambling harm, to ensure the story was authentic. We therefore delivered a pilot of creative workshops at our Beckenham residential centre - taking participants through a series of applied theatre tasks and inviting them to share their experiences within a supportive group. It was then great to have David Hollingsworth, our Lived Experience & Volunteer Lead, speak as part of our panel discussion at our Odds On film launch - alongside members of our Creative Advisory Group who met over 6 months to feedback on the script as it developed and fed into the script.

Due to the success of the pilot workshop at Gordon Moody, we secured arts council funding to deliver workshops across four Gordon Moody residential centres - Beckenham, Dudley, Wolverhampton and Manchester. This has been running since February, and participants have fed back *"it made me think positively about my own life and circumstances. Also, a big part is the staff who were amazing and felt comfortable with."*, and *"It helped me think about my life and addiction from a different angle. Working with Gordon Moody has been an invaluable partnership for creating Odds On and our continued work with the gambling harms community."*

Our partnership with Whysup goes from strength to strength providing a golden thread of lived experience led themed sessions in treatment through to ongoing peer support proving invaluable for people who need confidence and hope in maintaining long-term recovery, appropriate challenge from a position of absolute understanding and motivation to take holistic wellbeing seriously in building recovery capital for a future safe from gambling harm.

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Towards the end of the year, we coproduced some activities which will be delivered alongside Whysup to respond to the challenges of a younger cohort that we are currently experiencing. These will be piloted over the next year with the view to deliver quarterly going forward. We are currently reviewing the collaboration to date and will consult with clients and Alumni on this to inform ongoing development.

Mark Murray, Cofounder of Whysup, reflects on the last 2 years of our collaboration:

“As a past service user, I know the life saving work that Gordon Moody provides to those wanting to rebuild their life.

Years into my recovery, I was delighted the organisation that I founded - Whysup, could work in collaboration with the place that saved my life.

For the last 2 years we have worked side by side, co producing services for those in treatment, as well as developing am ‘back to life’ programme, for those adjusting back to life post residential treatment.

I believe our collaboration provides hope and the best possible chance of a long term recovery.”

Testimonials, like the one below from a Gordon Moody Client who received Whysup support post treatment, show the impact of the collaboration on the lives of our clients as they graduate from residential treatment:

“I can’t thank whysup enough for what they’ve done for me since leaving Gordon moody. Mark in particular who has been working hard on certain areas and keeping me grounded on getting back to the realities on life in general. Even on the one or two hard times I’ve had he’s supported me massively through these. I now have the best possible relationship with my daughter that I have ever had in the 7 years of her being in the world. I have my old job back which I am now flourishing in and everything has fallen into place so much quicker than I ever thought it would and wouldn’t of been able to do so without the support from whysup. I am now 329 days gamble free and am loving every minute of life because I have the real me back.”

5. Looking to the Future

We continue to operate within a challenging environment, with the discussions around the Gambling White Paper continuing and the uncertainty that this brings, in particular with the future funding of gambling treatment. We also anticipate the impact of the rising cost of living to continue into the next financial year, and we will navigate both as best we can. Despite this, we will continue to focus on our service users and people in the community with severe gambling addiction and ensure that we are there to support their needs. Specifically, we will;

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- Open our new treatment centre in Redditch, to provide additional bed spaces for our men's treatment programme.
- Continue to work with individuals with more complex needs around drugs and alcohol addiction, and mental health related issues, in association with GambleAware and Adferiad.
- Look to work with partners across the sector to develop our Skills Academy to ensure that we have the appropriate skilled therapists and support workers not only for now but for the years to come.
- Continue to work closely with our major funder, GambleAware, to secure the future funding of the charity and to ensure that we are providing the right treatment for our service users.
- Continue to invest in our organisation. The growth that we have seen over the last couple of years has put some pressure on our infrastructure and so £425,000 of the surplus income that we generated during the financial year has been designated internally to provide additional support in the following areas:
 - Bursary and Innovation Fund; to support our residents with additional therapeutic classes, activities and to help support them once their treatment has ended.
 - Improvements to our website to make it easier for people seeking our help to make contact and apply to us directly for treatment.
 - Health and Safety; ensuring that our properties are well maintained and fit for purpose and fulfil all our Health and Safety requirements.
 - IT; we will invest in improving our IT infrastructure, improving data and data security across the organisation.
 - Training and Development; ensuring that our staff receive the best training to allow them to fulfil their true potential and to provide best in class treatment to our service users.
 - Additional marketing spend to ensure that we reach as many people as possible who are in need of our support.

Organisational Structure, Governance and Management

Gordon Moody 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

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Gordon Moody has a robust governance structure. The charity has a 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, Gordon Moody 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.

6. Financial Review

Reserves as of 31 March 2023 amounted to £3,013,630 (2022: £2,293,738) of which £1,093,146 (2022: £698,173) was restricted and £582,371 (2022: £454,273) designated.

The balance of £1,338,113 (2022: £1,141,292) represents the general fund. It is the Trustees' target to have a minimum of 3 months operating costs. From December 2022 this was increased to £642,000 as unrestricted liquid reserves and this was achieved from December 2022 to March 2023.

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During the year Gordon Moody received donations and support from a range of organisations all listed below:

Donations	
Action Against Gambling Harms	Amazon Smile
Ambassadeurs Group	Annexio (Jersey) Limited
Betfair Ltd	Connaught Leisure
Copybet UK Ltd	Entain Holdings (UK) Limited
Euro bet Ltd	Greenvest Betting Ltd
Hestview Ltd	Hillside (International Sports) LP
IGT gaming	Just Giving
Kindred	Les Croupier Casino
Metropolitan Gaming	Microgaming PlayIt Forward
Nowt Left To Lose CIC	OLYbet
Playtech Software	Power Leisure Bookmakers
PPB Entertainment	SkillsOnNet
Slide Gaming	SOC RESPONS
Summertime Automat	UK Tote
WEST WALES AMUSEME PETRIE T/A WWA	White Hat Gaming
William Hill Group	Yu-Lin Wilson

Investment Policy

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

TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

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 7 December 2023



Nazir Badat

Chair of Trustees

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF GORDON MOODY ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2023**Opinion**

We have audited the financial statements of Gordon Moody Association (the 'company') for the year ended 31 March 2023 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 2023;
- 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 2023 (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 15, 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 2023 (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 2023 (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
7 December 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £'000	Restricted General Funds £'000	Total 2023 £'000	Total 2022 £'000
Income and endowments from:					
Charitable activities income	2	3,224,250	1,758,206	4,982,456	3,143,998
Other trading activities	3	221,034	8,226	229,260	208,994
Investment income	3	6,241	-	6,241	2,529
Total		3,451,525	1,766,432	5,217,957	3,355,521
Expenditure on:					
Charitable activities costs	4	3,126,606	1,371,459	4,498,065	2,569,819
Total		3,126,606	1,371,459	4,498,065	2,569,819
 Net income		 324,919	 394,973	 719,892	 785,702
Transfers between funds	11	-	-	-	-
 NET MOVEMENT IN FUNDS	12	 324,919	 394,973	 719,892	 785,702
Fund balance brought forward at 1 April 2022	12	1,595,565	698,173	2,293,738	1,508,036
 Fund balance carried forward at 31 March 2023	12	 1,920,484	 1,093,146	 3,013,630	 2,293,738

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 23 to 31 form part of these financial statements

BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023 £	£	2022 £	£
Fixed assets					
Tangible fixed assets	6		2,318,997		1,504,105
Current assets					
Debtors	7	81,166		167,667	
Cash at bank and in hand		1,719,462		849,228	
		<u>1,800,628</u>		<u>1,016,895</u>	
Liabilities					
Creditors: Amounts falling due within one year	8	(481,656)		(227,262)	
Net current assets			<u>1,318,972</u>		<u>789,633</u>
Creditors: Amounts falling due after one year	9		(624,339)		-
Total assets less total liabilities			<u><u>3,013,630</u></u>		<u><u>2,293,738</u></u>
Funds					
Restricted income fund	12	1,093,146		698,173	
Unrestricted funds	12	1,338,113		1,141,292	
Designated unrestricted funds	11	582,371		454,273	
Total funds			<u><u>3,013,630</u></u>		<u><u>2,293,738</u></u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and Charities SORP 2019.

These financial statements were approved by members of the Trustee Board on 7 December 2023 and signed on their behalf by:



 A Fairhead
 Trustee

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flows from operating activities	17	1,117,335	631,102
Cash flows from investing activities	18	(880,162)	(960,021)
Cash flows from financing activities	19	633,061	-
Change in cash and cash equivalents in the year	21	<u>870,234</u>	<u>(328,919)</u>
Cash and cash equivalents at 1 April	21	849,228	1,178,147
Cash and cash equivalents at 31 March	21	<u>1,719,462</u>	<u>849,228</u>

The notes on pages 23 to 31 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**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
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 2023 (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.

1.10 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 2023 the charitable company had net current assets of £1,318,972 (2022:£789,633) 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 2023 (cont'd)

2 CHARITABLE ACTIVITIES INCOME	Notes	2023	2022
		£	£
Donations		3,029,515	1,483,383
Grants		1,952,941	1,660,615
		4,982,456	3,143,998
Grants received, included in the above, are as follows:		2023	2022
		£	£
Women's Treatment		-	210,236
GambleAware		1,802,941	1,450,379
In Touch Gaming		150,000	-
		1,952,941	1,660,615
3 OTHER TRADING INCOME		2023	2022
		£	£
Maintenance contributions for providing accommodation for service users		229,260	208,994
Investment income		6,241	2,529
		235,501	211,523
4 OTHER CHARITABLE ACTIVITIES COSTS		2023	2022
		Total	Total
Direct Costs		£	£
Salaries and wages	5	1,825,972	997,236
Advertising and Marketing		28,058	3,793
Other staff costs		77,389	14,597
Rent and rates		417,956	68,410
Utilities		33,449	23,789
Travel and subsistence		98,349	25,268
Printing, postage and stationery		11,831	9,067
Computer and telephone		52,960	45,705
Counselling, support and development		145,778	164,608
Depreciation		19,484	19,854
Loss on disposal of assets		-	191
Repairs and maintenance		136,553	43,553
Meeting rooms		48,579	20,866
Legal and professional fees		204,771	146,959
Insurance		370	1,934
Other costs		110,119	34,174
Health and safety		58,256	33,630
Total direct costs		3,269,874	1,653,634

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (cont'd)

4 OTHER CHARITABLE ACTIVITIES COSTS	Notes	2023	2022
(cont'd)		£	£
Support costs			
Salaries and wages	5	708,762	499,908
Advertising and marketing		49,289	42,787
Other staff costs		59,089	54,854
Rent and rates		34,146	30,747
Utilities		1,569	13,837
Travel and subsistence		89,978	39,567
Printing, postage and stationery		1,848	1,996
Computer and telephone		70,727	46,423
Counselling, support and development		4,237	1,980
Depreciation		52,027	16,890
Loss on disposal of assets		-	3,997
Repairs and maintenance		13,886	5,539
Meeting rooms		120	6,764
Legal and professional fees		97,748	76,576
Insurance		10,960	5,365
Other costs		9,769	5,781
Health and safety		11,032	7,194
Total support costs		1,215,187	860,205
Governance Costs			
Wages	5	-	5,400
Auditors remuneration		12,000	10,680
Trustees expenses		786	2,212
Training		218	1,550
Recruitment expenses		-	36,138
Total governance costs		13,004	55,980
Totals		4,498,065	2,569,819

The trustees expenses above relate to travel and subsistence, recruitment and training which were paid to 4 trustees (2022: five) during the year.

The trustees received £nil (2022:£nil) remuneration during the year.

5 STAFF COSTS	2023	2022
	£	£
Wages and salaries	1,828,544	1,168,956
Social security costs	185,626	107,669
Other pension costs	88,150	56,678
Temporary staff	432,413	169,241
	2,534,733	1,502,544

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

	2023	2022
Chief executive	1	1
Counselling, advice and information	51	39
Administration and support	17	3
	69	43

One employee (2022: Nil) received emoluments of more than £60,000 during this year.

	2023	2022
£60,000-£70,000	1	-

During the year key management personnel received total remuneration of £469,827 (2022: £300,340).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (cont'd)

6 TANGIBLE FIXED ASSETS

	Assets Under Construction £	Freehold Land & Buildings £	Plant & Machinery £	Total £
Cost or valuation				
At 1 April 2022	-	1,450,000	135,078	1,585,078
Additions	631,150	-	255,253	886,403
Disposals	-	-	-	-
At 31 March 2023	631,150	1,450,000	390,331	2,471,481
Depreciation				
At 1 April 2022	-	30,850	50,123	80,973
Charge for the year	-	29,000	42,511	71,511
Eliminated on Disposal	-	-	-	-
At 31 March 2023	-	59,850	92,634	152,484
Net Book Value:				
At 31 March 2023	631,150	1,390,150	297,697	2,318,997
At 31 March 2022	-	1,419,150	84,955	1,504,105

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.

	2023 £	2022 £
7 DEBTORS		
Trade debtors	-	-
Other debtors	81,166	167,667
	81,166	167,667

	2023 £	2022 £
8 CREDITORS DUE WITHIN ONE YEAR		
Mortgage	8,722	-
Trade creditors	192,622	50,111
Taxation and social security	54,978	34,722
Accruals and deferred income	225,334	52,429
Other creditors	-	90,000
	481,656	227,262

	2023 £	2022 £
9 CREDITORS DUE AFTER ONE YEAR		
Mortgage	624,339	-
	624,339	-

A mortgage of £646,750 was taken out on 19 October 2022 secured against the charitable company's freehold land & buildings, repayable by 31 October 2042.

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2023 are represented by:

	Tangible Fixed Assets £	Other Net Assets £	Total £
Restricted funds	-	1,093,146	1,093,146
Unrestricted funds:			
Designated funds	631,150	(48,779)	582,371
General funds	1,687,847	(349,734)	1,338,113
	2,318,997	694,633	3,013,630

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (cont'd)

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS (Cont'd)

Fund balances at 31 March 2022 are represented by:

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

11 DESIGNATED FUNDS	At 1 April 2022 £	Movement in Incoming £	Resources Outgoing £	Transfers £	At 31 March 2023 £
Data posts and impacts fund	33,949	10,000	(36,948)	-	7,001
Innovation fund	22,429	12,199	(24,095)	-	10,533
Other designated funds	397,895	588,041	(421,099)	-	564,837
Total Funds	454,273	610,240	(482,142)	-	582,371

12 STATEMENT OF FUNDS	At 1 April 2022 £	Movement in Incoming £	Resources Outgoing £	Transfers £	At 31 March 2023 £
Restricted funds:					
GambleAware - Men's Service	119,389	572,938	(573,002)	-	119,325
Women's Treatment Centre	578,784	1,193,494	(798,457)	-	973,821
	698,173	1,766,432	(1,371,459)	-	1,093,146
Unrestricted funds:					
General fund	1,141,292	2,841,285	(2,644,464)	-	1,338,113
Designated funds (note 11)	454,273	610,240	(482,142)	-	582,371
	1,595,565	3,451,525	(3,126,606)	-	1,920,484
Total funds	2,293,738	5,217,957	(4,498,065)	-	3,013,630

Restricted Funds**Description, nature and purpose of fund**

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 2023 (cont'd)

12 STATEMENT OF FUNDS (cont'd)

	At 1 April 2021	Movement in Incoming	Resources Outgoing	Transfers	At 31 March 2022
	£	£	£	£	£
Restricted funds:					
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
	358,895	926,658	(366,488)	(220,892)	698,173
Unrestricted funds:					
General fund	996,989	2,010,333	(2,086,922)	220,892	1,141,292
Designated funds (note 11)	152,152	418,530	(116,409)	-	454,273
	1,149,141	2,428,863	(2,203,331)	220,892	1,595,565
Total funds	1,508,036	3,355,521	(2,569,819)	-	2,293,738

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 £88,150 during the year (2022: £56,678).

There was an outstanding contribution amount at 31 March 2023 of £nil (2022: £nil).

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

	2023	2022
Staff	54	42

14 MEMBERS LIABILITY

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

15 OPERATING LEASES

At 31 March 2023 and 31 March 2022 Gordon Moody Association had annual commitments under operating leases as set out below:

	2023		2022	
	Equipment	Property	Equipment	Property
	£	£	£	£
Expires:				
Within 1 year	4,133	151,000	4,982	268,417
Between 2 and 5 years	5,148	604,000	10,397	124,000
More than 5 years	-	1,893,000	-	124,000
	9,281	2,648,000	15,379	516,417

16 CAPITAL COMMITMENTS

	2023	2022
	£	£
Contracted for, but not yet provided for in the financial statements	244,968	Nil

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (cont'd)

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

	2023	2022
	£	£
Net income for the year (as per Statement of Financial Activities)	719,892	785,702
Adjustment for:		
Depreciation	71,511	36,744
Interest received	(6,241)	(2,529)
Loss on disposal of fixed assets	-	4,188
Decrease/(increase) in debtors	86,501	(104,402)
Increase/(decrease) in creditors	245,672	(88,601)
Net cash provided by operating activities	<u>1,117,335</u>	<u>631,102</u>

18 CASH FLOWS FROM INVESTING ACTIVITIES

	2023	2022
	£	£
Interest received	6,241	2,529
Purchase of tangible fixed assets	(886,403)	(962,550)
Net cash used in investing activities	<u>(880,162)</u>	<u>(960,021)</u>

19 CASH FLOWS FROM FINANCING ACTIVITIES

Repayments of borrowing	(21,078)	-
Interest on borrowing	17,090	-
Cash inflows from new borrowing	637,049	-
Net cash provided by financing activities	<u>633,061</u>	<u>-</u>

20 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Cash in hand and at bank	1,719,462	849,228
Total	<u>1,719,462</u>	<u>849,228</u>

21 ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2022	Cash Flows	At 31 March 2023
	£	£	£
Cash at bank	849,228	870,234	1,719,462
	<u>849,228</u>	<u>870,234</u>	<u>1,719,462</u>

22 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 £141,601 (2021/22: £114,000) for interim CEO consultancy services and £16,095 (2021/22: £8,706) for reimbursed expenses. At the year end there was an amount outstanding of £14,777 (2021/22: £12,627).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (cont'd)**23 POST BALANCE SHEET EVENTS**

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

24 CONTINGENT LIABILITIES

At the balance sheet date, a dispute existed regarding the removal of a unilateral notice held over the freehold property at 31 Oaklands Road. The timing, likelihood and value of any settlement in relation to the removal of this notice was uncertain, but estimated to be in the region of £10,000. Due to the level of uncertainty this amount has not been provided for in the financial statements. The matter has now been settled for the estimated cost.