

**ANNUAL
REPORT OF THE
GENERAL SERVICE
BOARD OF
ALCOHOLICS
ANONYMOUS
GREAT
BRITAIN
2022**



THE PREAMBLE

Alcoholics Anonymous is a fellowship of men and women who share their experience, strength and hope with each other that they may solve their common problem and help others to recover from alcoholism.

The only requirement for membership is a desire to stop drinking.

There are no dues or fees for AA membership; we are self-supporting through our own contributions.

AA is not allied with any sect, denomination, politics, organization or institution; does not wish to engage in any controversy, neither endorses nor opposes any causes.

Our primary purpose is to stay sober and help other alcoholics to achieve sobriety.

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The Twelve Traditions of Alcoholics Anonymous

Annual Report of the General Service Board of Alcoholics Anonymous (Great Britain) Limited - 1 OCTOBER 2021 – 30 SEPTEMBER 2022

Introduction

Chairperson's Introduction to Annual Report

Once again, I am pleased to have the honour to present the Annual Report on behalf of the General Service Board of Alcoholics Anonymous, Great Britain.

The main purpose of the General Service Board is to support the Fellowship in its primary purpose of carrying the message of recovery from alcoholism to all who seek its help, to those who are in some way associated with people with alcohol problems, and to the public at large. The charity is also concerned with the proper governance of its affairs and the most effective use of its finances. In this, we adhere to the requirements of the Charity Commission, the Twelve Traditions of Alcoholics Anonymous, and the Concepts for World Service. This annual report sets out to show how the charity has worked towards realising its aims during the last year.

Trustees, who have commitments to their specific Regions are also responsible for the various Board disciplines. We currently have five non-alcoholic trustees on our Board. Our Non-Alcoholic trustees provide immeasurable help in ensuring some balance to the Board and have worked hard to help inform the public about what we do without having to adhere to the constraints of personal anonymity. Their work on the various Board Subcommittees has also proven invaluable.

This year, as in the past, the Board has had some vacancies for trustees both alcoholic and non-alcoholic. Despite this, we have supported all our service disciplines and external events, with individual trustees managing the resulting increased workload.

This year for the first time since the Covid-19 pandemic we were able to hold our annual Conference face to face. Thanks to the work of the Conference Steering Committee and the staff of the General Service Office this was very successful, and the business of Conference was carried out and the spirit of the Fellowship shone through. We also welcomed seven new trustees to our Board, and we also have another new trustee who has joined us and will be ratified at our Conference in April.

The Fellowship has continued to show its resilience to adapt and although some meetings remain online, the majority have returned to face to face meetings.

Our first line of contact services, the traditional telephone service, the now long-established online response service, and the online Chat Now service continues to see a large increase in contacts as more suffering alcoholics have reached out during these uncertain times.

The General Service Office has continued to deal with the large numbers of group changes that have taken place to ensure that people could find recovery wherever they were across the nations that we serve.

We celebrated our 75th year of AA in Great Britain. The Board and the Fellowship had for the past six years been working towards our 75th Anniversary Convention held in Leeds in June, which was a true celebration of recovery and attend by thousands of members.

As a result of us reaching the 75th milestone, the Board alongside the agreement of some of the AA groups, agreed to allow the BBC access to our Fellowship to film a landmark documentary about AA GB, this went out on BBC 2 in December and as a result our website traffic has increased by more than 50 per cent and many suffering alcoholics have come into our meetings. This filming was carried out in accordance with our traditions.

As in previous years, to assist in the development of AA in other countries, we have contributed to the International Literature Fund and provided financial assistance from our Development Fund.

Two of our trustees attended general service conferences in Poland. The World Service Meeting, due to Covid-19 was attended online.

The Board with the help of the Fellowship was also able to hold its annual House of Commons Public Information event this year face to face along with the Welsh Parliament Event.

Amanda Stocks

Chairperson

GSB PERSONNEL

The following trustees retired from the Board this year:

Erik Abbot
Andrew Wetherell
Norman Brown
Maxine Wilson
Terri Semple
Mike Power
Jonathan Pope
Pat McGuire
Sandi Aarvold

The following trustees were appointed to the Board:

John Coady
Zelma Kesans
Hamish McSwan
Tim Barker Levey
Patocs Charon
Bourke Andrina
Cassidy
Dr Kieran Moriarty
Dr Louise Foxcroft

Report of the Trustees

The primary purpose of Alcoholics Anonymous (AA) is to pass the message of recovery from alcoholism to those who seek help, making that information available to professionals, the media and the public. The General Service Board (GSB) of Alcoholics Anonymous Great Britain works to support the Fellowship of Alcoholics Anonymous and to raise awareness of AA's message of recovery.

Our Tradition of Self Support, underpinned by the Alcoholics Anonymous (Dispositions) Act of 1986, ensures that AA is supported solely through the voluntary contributions of members. The charity continues to achieve a stable financial position and has been able to undertake initiatives that the Fellowship of AA has requested.

Each trustee takes responsibility for a particular area of work within the Board activities, all of which are geared towards raising awareness of all that AA can offer those who seek help. The trustees stay abreast of developments and co-operate with the authorities in these professional areas by communicating on a regular basis, attending conferences and exhibitions and by developing projects for each professional body.

Our 75th Convention took place in Leeds this year in June. The Unity, Service and Recovery in the lead-up to our weekend celebration and throughout the weekend was a great example to all. Sadly, due to Covid and the financial climate, the Committee were unable to reach the target of being self-supporting financially, though I believe it would be fair to say that what was achieved was a terrific effort with around 3200 members attending. We will be providing a full report to Conference on all aspects of the weekend. From the Committee I would like to pass on our thanks to all at GSB and GSO for their support.

AA Service News has showcased the new AA branding requested by Committee 2, Conference 2019. The publication is a radical departure from the former AA Service News that has been produced over a considerable time. We hope you like it. AA Service News continues to be published quarterly, carrying details of Conference Questions, Parliamentary events across the UK, and news of other notable service events. Your articles on AA service, and now your pictures, are always warmly welcomed. During the pandemic, AA Service News was produced in a digital only format and has continued in this vein. The publication is emailed to those individuals, groups, intergroups and regions with a generic AA email address. As always, AA Service News is placed on the AAGB website, and in AA website Document Library. Many thanks to all contributors.

Archives: The main piece of work by the Archive sub-committee in 2022 was organizing and mounting the archive exhibition at the 75th Anniversary Convention in June in Leeds Museum. We mounted a display of high-quality reproductions of photographs, documents, and pictures on roller banners, together with explanatory texts concerning them. We were also able to show videos from the AA Archive on a two-hour loop programme, including the excellent historical video 'The Journey of Discovery', a video prepared by the Leeds intergroup concerning the development of AA in Leeds and 'Gratitude in Action', the video created especially for the 75 Anniversary Convention, which were seen by most visitors to the exhibition. We did not keep a tally estimated 600 visitors. In September the Archives Network in York was attended by about 20 archivists discussing the value of oral recordings who agreed that the sub-committee should construct a protocol to guide this practice. We also discussed the need to maintain regional and intergroup archives and the importance of encouraging new archivists to take over from those who wish to retire from the post. Finally,

to note (i) the appointment of Martin B as Fellowship Archivist, with a revised mandate following the transfer of the Fellowship Archives from GSO to the Borthwick Institute; (ii) the resignation of James Neill from his position as AA Archivist at the Borthwick Institute, which will require the appointment of a new archivist in 2023.

The Armed Services Sub Committee met five times this year three online and two at GSO. The sub-committee continues in its primary role to support ASLOs and RASLOs. The sub-committee continues to maintain the Armed Services 12 step list which is now on Google document and is available for telephone responders. The sub-committee would like to update the existing relevant Armed Services literature and is actively seeking armed service members to contribute to this. Members of the sub-committee with the assistance of volunteers ran a drop-in room at the 75th convention where several members expressed an interest in contributing to the new literature and or getting involved in the service structure.

Employment: To offer regular support, encouragement and enthusiasm to all Regional Liaison Officers, or their representatives, our active committee would welcome additional members. A 'Flyer' inviting applications for sub-committee membership was distributed at Conference 2022 and the 75th Celebration. An article will appear in the Spring edition of AA Service News suggesting the journey of service and experience in Employment offered by our Fellowship in preparation for sub-committee membership. Our quarterly sub-committee meetings are held face-to-face by choice; we continue to meet briefly on Zoom each month to update and support each other. At the 75th Celebration, we continuously serviced our 'Employment' room presentation; interesting interactions were being received. Our June annual workshop for Regional Employment Liaison Officers was pleased to invite and welcome several representatives from regions as well as the few Employment Liaison Officers in service. This gave very encouraging active and diverse sharing of employment experience. Preceded by a rehearsal a few days earlier, our Employment Liaison Seminar on Zoom in October encouraged national delegates, offered a diverse agenda, and received appraisal from participants. At the request of Midlands Region in August we presented a workshop to raise enthusiasm for serving as an Employment Liaison Officer. The Plymouth Intergroup invited us to present an Employment Workshop at their September Assembly - with follow-up Shares at later dates. Our review of Employment Literature is underway Our Terms of Reference are updated. Our team maintains stimulating enthusiasm.

FRSC-First Response Sub Committee was set up on a trial basis, for one year, by combining NTSC-National Telephone Sub Committee, ORS- Online Response Sub Committee, formerly part of ECSC-Electronics Communication Sub Committee, and Chat Now also formerly part of ECSC-Electronics Communication Sub Committee. After the trial period and discussion, the Board reverted to the original NTSC and form a new sub-committee combining ORS and Chat Now to form the FROSC- First Response Online Sub Committee. The National Telephone Sub Committee each week receives over 2400 calls to the national helpline number plus an increasing number of calls to local helpline numbers that are easily accessible from the AA GB website. The NTSC manages the 0800 number and currently we have a major focus on the structure of the National Helpline. We have also provided a training document to RTLOs and TLOs and are currently working on finalising a safeguarding document. Chat Now receives, on average, over 1000 messages a month. These messages are usually answered within 5 seconds, and very few if any get missed. ORS receives and answers emails from individuals looking for help but isn't yet ready to call or chat with members.

Health: 2022 continued to be a challenging year for Regional and Intergroup Health Liaison Officers as the pandemic impact on access to hospitals and GP surgeries has taken a long

time to change. The successful Open Meeting Workshops have continued throughout the country, reaching trainee doctors and nurses, carrying the message of AA and recovery. The Health Sub Committee has continued to support the HLOs through the website and at the annual RHLO meeting in November. Intergroup HLOs were also able to attend this online and valuable experiences on how to re-engage with the medical profession were shared. The HSC has updated Chapter 6 of the AA Service Handbook, and this will be presented at Conference 2023. A new pamphlet "A Guide for the Health Liaison Officer" has been produced and this will be available in 2023.

Literature: In 2022 the Literature Sub Committee presented Conference with revisions to the following pamphlets: 'Business Meetings, the Group Conscience and Group Conscience Meetings' and 'Sponsorship: Your Questions Answered', a table topper and wallet card 'Safeguarding in AA' as well as a new version of the 'Younger People in AA' (primarily revised by the Young Peoples Sub Committee). All were approved by Conference. Handbook chapters were approved (Archives and Employment, both by the relevant sub-committees), as were several revisions following the sub-committees in-depth review of past Conference decisions. As requested by Conference, we have already been able to progress with a review of both handbooks for 'gender-neutral' language, and created table topper and wallet cards on medication, using previously approved Conference wording. Following Conferences in 2021 and 2022 that discussed sponsorship into service and literature revisions, this year we are presenting a pamphlet on the topic, using recounted experience from several members. Additionally, Conference 2023 committees will review: **1)** a refreshed Health chapter in the Service Handbook, created by that sub-committee, and the following items for the Structure Handbook: **2)** revised wording on 'location of Conference', **3)** an expanded section on 'Regional Assembly', **4)** a revised section on conventions to provide clarity requested at Conference 2022, and **5)** an expanded section on 'GSB and Committees', although this may be further revised following a question to be debated by another Conference committee. We are working on several projects for future Conference approval, including an AAGB leaflet on Mental Health and AA.

Northern National Convention: The Northern National Convention was held in March 2022 at The Norbreck Castle Hotel, Blackpool with an attendance of 883. This was the first Northern National Convention in three years and was a resounding success. Over the year the committee have met regularly, and their AGM was held in Blackpool in September. Arrangements are in hand for the next Convention, which is to be held 16th-19th March 2023.

The 65th Scottish National Convention was held at Stirling Court Hotel from the 20th to the 22nd of May. After initial challenges due to Covid 19 restrictions, the Convention went ahead and was a sell-out at capacity of 350. Online registration was used on the dedicated SNC website. The convention took its regular form of meetings being hosted by each region, with a Young Persons and Old timers meeting, the Saturday night meeting was open including an Al-anon speaker and rounded off with a sobriety countdown. Al-anon also had their own meeting room and meetings were well attended. A calculation worked out that 3000 years of sobriety were present over the weekend. The conservatory at the Hotel was given over to invited service disciplines, Roundabout, Health, 75th Anniversary convention, Prisons and Probation/CJS, Armed services, Archives, and a literature table. The Committee met in person and online throughout the year and continues to do so. The planned 66th Scottish National Convention is to be held at a new venue due to increased demand for space and a change of business plan for the previous venue. The Queens Hall, Dunoon has a capacity in the main hall for 450 and the 66th Scottish National Convention will take place from 28th to 30th April 2023.

The Welsh National Convention was held in person at the Metropole Hotel Llandrindnod Wells on the 27th – 29th May 2022 with 143 attendees. The Convention included a Welsh speaking tabletop session with simultaneous translation. Come and go meetings, entertainment and A Sobriety tree The feedback was positive. The dates for 2023 are the 2nd to 4th June.

PI and E Comms: Following the amalgamation of the PI and Communication committee in July of 2021 and changes taking place in E Comms and the Telephone Sub Committees. It was agreed that E Comms would form part of a new PI and E Comms Sub Committee. Activities this year include supporting the production of the BBC documentary marking the 75th Anniversary of AA GB. The programme was broadcast nationwide in December of 2022. Another major project is the creation of a new AA website in response to questions for conference 2022. It is anticipated that the project will be completed in 2023 and we hope to demo the look of the new website at this year's conference. Two liaison meetings were held one in August for Electronic Communication Liaison Officers and another in September for Public Information Liaison Officers. Consideration will be given whether these meetings may be amalgamated. We continue to deal with a wide range of media inquiries; media activity was particularly busy in December as a result of the interest generated by the documentary.

Prisons: Many contacts within prisons were lost during the pandemic but things are now starting to recover slowly. Our Prison Liaison Officers have been working hard to re-establish these. There are still problems with the vetting process which needs to be renewed but we are getting there thanks to the perseverance of our Liaison Officers. A Zonal meeting was held in Bristol in November. This provided support and encouragement for our Prison Sponsors. We will be holding a joint Seminar with Probation/Criminal Justice on the 1st of July 2023 at the Park Inn York. One of the speakers in attendance there will be representatives from HMP prison and probations service to explain the vetting/clearance process. The Prison subcommittee has been working well together although it is small, and we would welcome new members. I would like to give a big thank you to all members helping to run AA meetings within the Prisons along with those involved in the Prison Postal Service.

Probation / Criminal Justice Service Liaison Officers (LO's) have been making progress, post covid lockdowns, recent figures show that 515 Alcoholics Anonymous Groups in GB now offer the 'chit' system. Service work locally is increasing with enthusiastic members encouraging cooperation with the professional community. Amendments to the Service Handbook were agreed at Conference and have now been published. The Probation Sub Committee, (currently joined with Prisons) has reviewed and updated the Starter Pack for Liaison Officers and updated Probation/CJS sections on the website with our Webmaster's assistance. A new generic contact email address has been put in place, to avoid confusion and increase effectiveness, providing a central point for members and outside agencies to contact the sub-committee. Service roadshows took place at the Scottish National Convention in May and the 75th Anniversary Convention in June with LO's and sub-committee members providing great service and encouraging participation. Presentations were given online at the request of Plymouth Intergroup in June and HMPPS for their Approved Premises Managers in September, this latter has initiated a cooperative project to increase and reinvigorate connections on a local and national basis raising awareness of AA services. Regional and Intergroup Service at the Glasgow Alcohol Court has necessitated the formation of a committee to continue this valuable initiative and a successful presentation to Justices of the Peace took place in October. The annual Regional Liaison Officers meeting took place on 30th September / 1st October and was very well attended. Two joint Sub Committee meetings took place during the year, one online and the second in person. One joint zonal

meeting took place in Bristol with Prisons in November with enthusiastic participation from the local Intergroups and Regions. Probation literature is being reviewed following requests from LO's and the probation members are actively working on this. A Joint Seminar with Prisons is booked to take place on 30th June/1st July 2023 and the Chief Probation Officer has been invited to speak.

Roundabout: I attended several zoom meetings, before Conference 2022, with Terri, Roundabout Trustee, to introduce me to the Roundabout Sub-committee. I then attended the Roundabout Workshop in Pitlochry on 26/27 March 2022 where I met Cath, Editor, Ian, Link Officer and Dilys and Moira, proof readers, in person. We had an induction/training session, and many good points were raised to be included in the Roundabout magazine. We also discussed how to encourage members to subscribe to Roundabout. Online meetings were held with the sub-committee in April and May. Discussions took place at the Scottish Convention held on 20th to 22nd May in Stirling Court Hotel, University of Sterling and the 75th Anniversary Convention which was held in Leeds in June 2022. The sub-committee attended both Conventions and members' shares were recorded to be written up for the Roundabout magazine. People came forward to sign up for Roundabout subscriptions. 100 surveys were taken to Sterling and Leeds. Roundabout was invited to the one-day Convention in Dundee on September 3rd and Iain, Roundabout Link Officer, and I attended. The Banner and Survey were used at this convention. Moira attended the Cumbernauld One Day Convention on October 15th to assist at the Roundabout Display, Cath attended the Fort William Convention in November. The Roundabout Sub Committee are delighted that Stephen, the Fellowship Calendar and Diary Editor, will liaise with us. The Regional/Intergroup Liaison officers meeting is to be held on 25th March 2023 in Glasgow.

Safeguarding: In 2018 Conference tasked the Board to provide guidance for our Fellowship. Over the past three years, we have carried out this task with the involvement of our Board, regions, intergroups and our Lawyers who acted in an advisory capacity. The concluding guidance, whilst not definitive, is now in Section 5 of the Fellowships Structure Handbook. We are already seeing that the Fellowship is getting the benefit of this work and we hope that it serves us well over the coming years. There has also been a lot of work carried out by our sub-committees regarding Safeguarding specifically in the areas of Telephone helpline, Chat Now and Online Response.

Share: This has been a busy year for SHARE. The team worked very hard to make the SHARE VIP Room at the 75th Convention an interesting space, creating bookmarks, wallet cards and history banners, as well as a PowerPoint presentation. Our Editor was on hand the whole weekend to welcome visitors, answer questions and encourage submissions. It was a tremendous success and as a result, all vacant positions in the SHARE Sub Committee were filled. We have had two virtual meetings this year, and one physical Share Liaison Officers meeting at GSO. There was very low attendance by regional SHARE liaison officers and so we opened it up as a hybrid meeting, inviting intergroup liaison officers to join online. There was plenty of discussion about how to spark more interest in the SHARE service position at regions and intergroups. We have decided to continue with this inclusive type of meeting moving forward. Our Editor, who has been very busy getting to grips with the new style, gave us a preview of how the magazine would look from January 2023. Although it is still very much our beloved 'meeting between meetings' the new look is fresh and attractive, it's definitely a welcome change. My gratitude and admiration go out to everyone on the team for their hard work and commitment to meeting all deadlines and producing a wonderful magazine, particularly our Editor who, alongside everything else, has also managed to train three new editorial readers and take on the duties of assistant Editor.

The Survey Sub Committee has been a very small working group for most of 2022 but has just recently welcomed a new member onto the committee which means the committee currently has four members and the trustee Chair. The committee are still looking to recruit two more members who have some experience in delivering surveys or just a keen interest in the survey and how it can benefit the fellowship. The committee has been working hard on an info-graphic based leaflet to report some of the results of the 2020 Survey. This leaflet has taken some time to get off the ground, but the results should be ready to use for PI purposes in the new year. The committee have also been busy putting together a timeline of work for the 2025 Survey that includes four phases of the process that will begin in 2023/24 with deciding on content of the questionnaire and survey design to the final reporting and dissemination of the results in 2026. The timeline and the leaflet should be complete in the next few months and then the work will begin to put the questionnaire together.

Scottish Parliament event is booked to go ahead on 1st February 2023, following two years of this event being rescheduled, we are delighted it is finally going ahead. The theme is Alcoholics Anonymous Awareness, and we have four confirmed AA speakers and one of our Non-Alcoholic Trustee's, Mr Tom Fox. The emphasis will include the different ways that members came to AA from differing backgrounds and our speakers experience will give wonderful examples of this. An address from our Sponsoring MSP will be followed by our speakers and a question-and-answer session. The committee comprises 2 Regional delegates from ideally all 5 Scottish Regions, and we are still looking for delegates from 1 Region. The committee decided a more structured approach would benefit the event and has agreed on terms of rotation and record keeping. Administrative assistance is provided by the Northern Service office, and we are grateful for our workers there's support. We would invite all members to suggest invitees through their Regional Delegates or directly to the committee for our next event. We look forward to reporting further after the event.

The Westminster Parliamentary Event Committee delivered a very well attended face to face event in the Atlee Suite in Portcullis House on 12 May 2022, sponsored and hosted by Labour MP for Liverpool, Dan Carden. Two non-alcoholic professional speakers spoke highly of what AA had to offer. The AA speakers shared their experience strength and hope and talked about how AA is addressing diversity and reaching out to make the fellowship more welcoming and open to people of all different cultures and background. For 2023 the event will be held in Portcullis House on Tuesday 16 May 2023, with Steve Brine, Conservative MP for Winchester the sponsor. The Fellowship is urged to get in touch with their health and professional contacts and to invite their colleagues who would benefit from hearing more about AA. This year, like every year, the emphasis is on is getting professionals and people who come into contact with the still suffering alcoholic and who don't know much about AA to come along to hear what AA has to offer. This is not an event for AA members or even the people we already work with in our PI initiatives although we rely heavily on them to encourage their contacts and colleagues to attend.

Welsh Assembly: The Annual Presentation at the Senedd took place on Wednesday 26th October 2022. It was sponsored by Peredur Owen Griffith MS, of Plaid Cymru went very well indeed and the numbers were up on last year with a good turnout of Professionals, four Politicians and a member of Senedd Staff.

The Young People Sub Committee had another busy year. They hosted a 'room' at the 75th Convention in Leeds in June 2022, held two very well-attended Young Peoples meetings and an exhibition of the history of young people in AA. Both the meetings and the exhibition

were held at the St Georges Conference Centre, one of the other sites for the 75th Convention. The committee held a seminar in September 2022 in York which was very well attended by enthusiastic RYPOs as well as intergroup YPOs. There were speakers from AA and someone from the University of York student union who has worked with AA in the past and talked about where the needs were from his perspective. There were several inspiring AA speakers sharing their experience of bringing the message to young people in AA. The committee had two members rotate out this year and gained three new members. The recruitment of the new members was mainly down to the enthusiasm for the work that came about from the seminar. The committee decided to hold a roadshow in Cardiff, having heard the fantastic report of the success of the road show in held in Leeds in November 2021, with Leeds going from a city with virtually no young people's meetings to several meetings across the city and other activities going on. The committee chose Cardiff as it looked like there were very few young people's meetings according to the online meeting finder on the AA website. The roadshow will be the 3rd weekend in April 2023.

FINANCIAL STATEMENT FOR 2021-2022 ANNUAL REPORT

Introduction

We have lived through another year of great uncertainty, with the pandemic, recovery from it, cost of living crisis and strikes. However, the Fellowship has continued to show its strength and gratitude with generous contributions throughout the whole of the 2021-22 Financial Year. The General Service Board would once again like to **thank you all most sincerely** for your generosity despite these undoubted additional pressures.

General Service Office Including Northern Service Office (NSO) and Southern Service Office (SSO)

All three offices have continued to operate with a full complement of staff. The Staff have continued to split their time working from home and in the offices. This arrangement has continued to work well.

Investments

Our investments continue to be managed by Churches, Charities & Local Authorities (CCLA) ethical fund. It is one of the top performers in the charity sector.

During the year the charity received an income of **£37,899** from our investments.

Literature

Income from the sale of literature amounted to **£703,715**. This represents an increase from the previous year's total of **£457,315**. This is a welcome step in the right direction.

The literature costs realised **£249,195** compared to **£172,484** in 2020-21.

Our Total Income for the year is **£1,852,346**.

Our Total Expenditure for the year is **(£1,823,469)**.

Our Net Income for 2021-22 before gains on investments is **£28,877**.

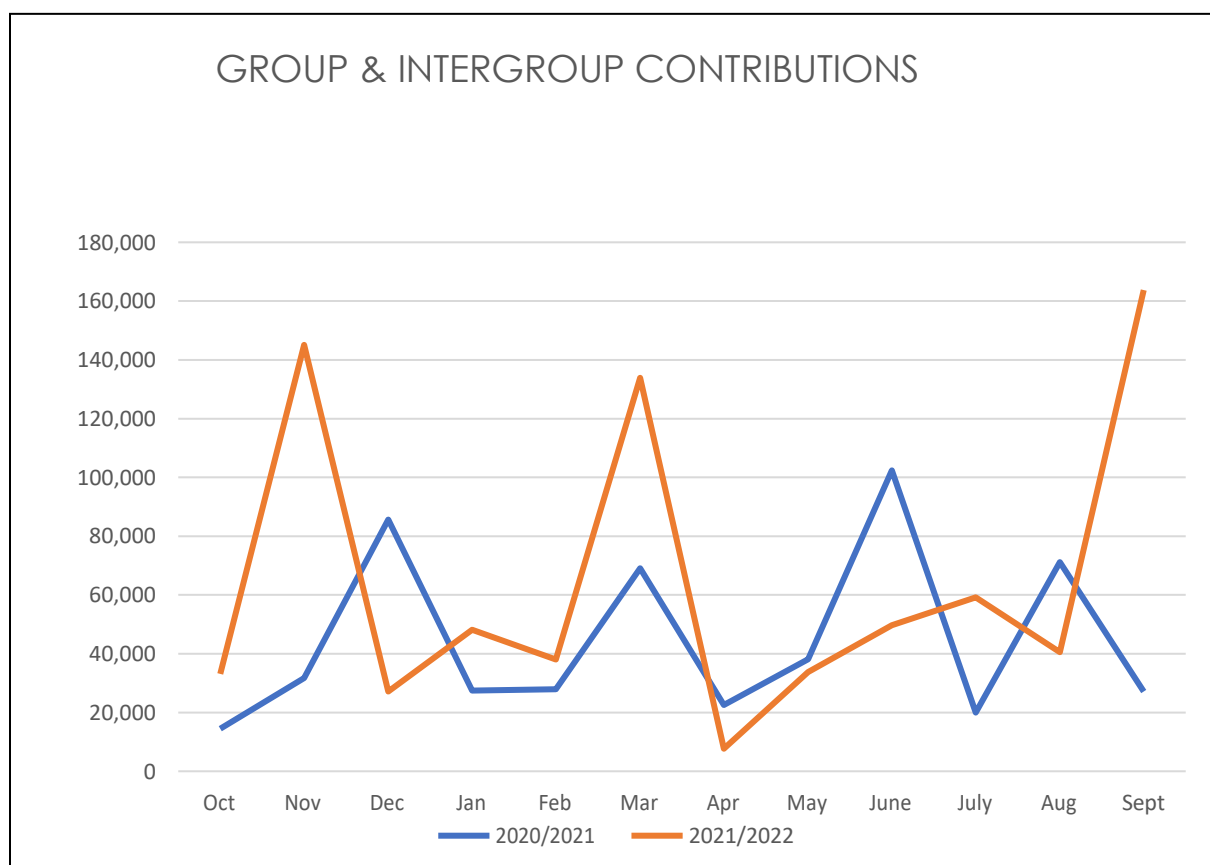
Our Net Loss on Investments is **(£-81,974)**.

Therefore, our Net Income is **(£-53,097)**.

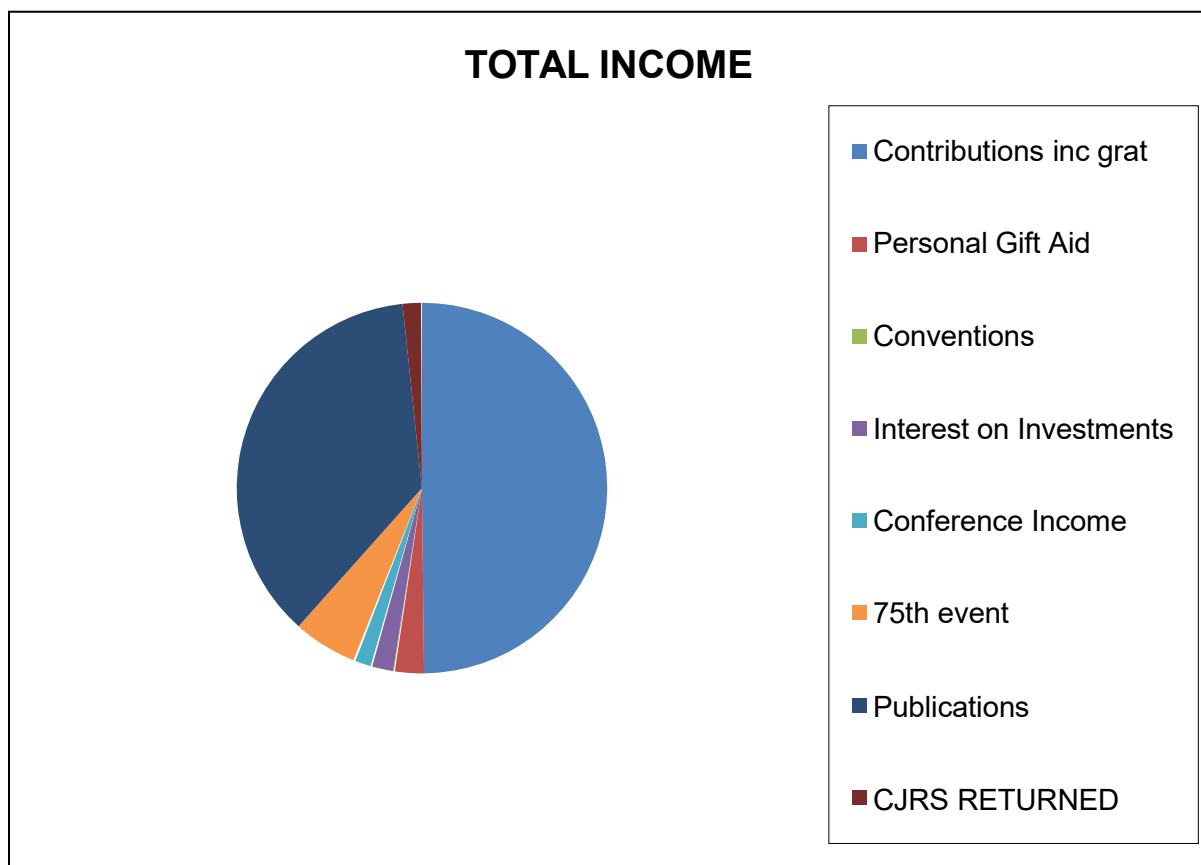
This gives us a Prudent Reserve for 2022-23 of **£2,279,336 which is back to pre-pandemic levels, against net unrestricted funds of £2,337,694** (total unrestricted funds – stocks and tangible fixed assets), **leaving a surplus of £58,358.**

The above figures are detailed in the following pages of this Annual Report. It is extremely heartening to note that despite the challenges that we have all faced during the last three years, the Charity remains in a stable position. **However, a note of caution.** With resumption of activities to pre pandemic levels, our surplus over and above Warranty 2 has now been fully deployed on primary purpose work. To ensure that proper planning and resources for this work across the whole of AAGB can carry on normally, please continue the steady flow of your surplus funds through the service structure when you can.

Once again, the Board would like to thank you for your ongoing generosity.



WHERE THE MONEY COMES FROM (ALL FUNDS) 2021/2022



Contributions
Income & Gift
Aid

£ 954,990

Publications

£ 703,715

Investments

£ 37,899

Other
Income

£ 125,670

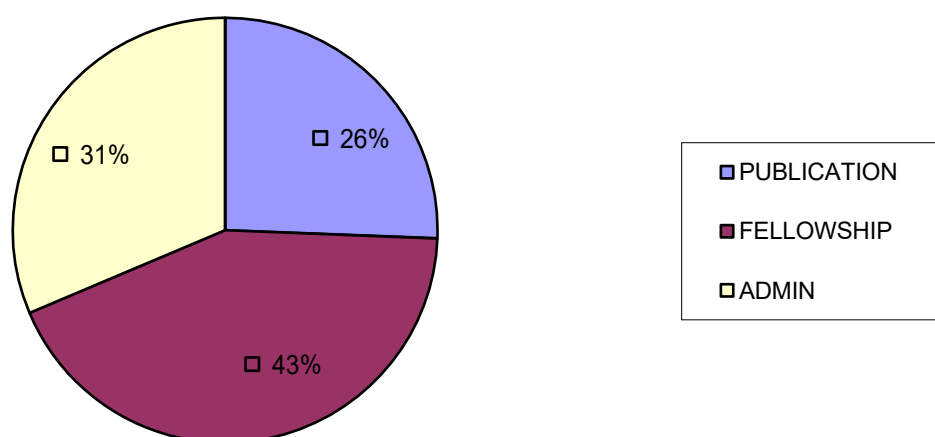
Conference

£ 30,072

Total income all Funds: **£ 1,852,346**

WHERE THE MONEY GOES (ALL FUNDS) 2021/2022

TOTAL EXPENSES 2021-2022



Publications

£ 467,255

Fellowship Services

£ 784,366

Administration

£ 571,849

Total Expenditure all Funds: **£ 1,823,469**

FINANCIAL STATEMENT FOR PERIOD ENDED 30TH SEPTEMBER 2022 BALANCE SHEET

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021Total Funds £
FIXED ASSETS				
Tangible Assets	3,436		3,436	3,526
Investments	1,104,391		1,104,391	1,186,293
	<u>1,107,755</u>		<u>1,107,755</u>	<u>1,189,819</u>
CURRENT ASSETS				
Stocks	256,245		256,245	193,792
Debtors	103,245		103,245	99,700
Cash at Bank	<u>1,173,521</u>	<u>126,511</u>	<u>1,300,032</u>	<u>1,435,853</u>
	1,533,011	126,511	1,659,522	1,729,345
CREDITORS				
Amounts falling due within one year	<u>(43,391)</u>		<u>(43,391)</u>	<u>(142,181)</u>
TOTAL ASSETS				
Less Current Liabilities	<u>1,616,161</u>		<u>1,616,131</u>	<u>1,587,164</u>
NET ASSETS	2,597,375	126,511	2,723,886	2,776,983
2022 FUNDS				
Unrestricted Funds	2,597,375		2,597,375	2,651,748
Restricted Funds	<u>126,511</u>		<u>126,511</u>	<u>125,235</u>
	<u>2,723,886</u>		<u>2,723,886</u>	<u>2,776,983</u>

This information has the approval of the auditors and audited by HPH Accountants and delivered to the Registrar of Companies.

STATEMENT of FINANCIAL ACTIVITIES
(INCORPORATING INCOME & EXPENDITURE
ACCOUNT) for YEAR ENDED 30TH SEPTEMBER 2022

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
INCOME RESOURCES				
Income & Endowments from				
Donations & Legacies	1,143,061		1,143,061	827,005
Other Trading Activities	703,715		703,715	457,315
Investment Income	37,889		37,889	33,667
Government Grant Income	(32,329)		(32,329)	6,492
Total Income	1,852,346		1,852,346	1,324,479
EXPENDITURE ON				
Raising Funds	811,285		811,285	430,300
Charitable Activities	1,012,184		1,012,184	755,196
Total Expenditure	1,823,469		1,823,469	1,185,496
Net Gains on Investments	(81,974)		(81,974)	121,358
Net income / (Expenditure)	(53,097)		(53,097)	260,341
RECONCILIATION of FUNDS				
Total funds brought forward	2,651,748	125,235	2,776,983	2,516,642
Total funds carried forward	2,597,375	126,511	2,723,886	2,776,983

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities

NOTES to the FINACIAL STATEMENTS for the YEAR ENDED 30th SEPTEMBER 2022

DONATION & LEGACIES	2022 £	2021 £
Fellowship Contributions	983,742	785,790
Gift Aid	50,026	40,442
Convention Contributions	1,355	773
Conference Contributions	107,938	-
	<u>1,143,061</u>	<u>827,005</u>

OTHER TRADING ACTIVITIES	2022 £	2021 £
Sales of Literature	703,715	457,315

Literature is sold at surplus to assist in support of the Primary Purpose

INVESTMENT INCOME	2022 £	2021 £
Fixed Asset Income	33,975	33,618
Deposit Account Income	3,924	49
	<u>37,899</u>	<u>33,667</u>

EXPENDITURE – RAISING FUNDS	2022 £	2021 £
Purchase of Literature	249,195	172,484
Staff Costs	61,368	53,768
Premises Costs	36,902	34,364
Office Expenses	89,659	76,706
Public Information & Publication Costs	33,272	35,719
Conference Costs	228,014	48
Website	18,342	5,529
Irrecoverable VAT	54,835	29,827
Archives Project	14,393	465
Financial Expenses	15,982	15,401
General Expenses	9,323	5,989
	<u>811,285</u>	<u>430,300</u>

CHARITABLE ACTIVITIES – OTHER FELLOWSHIP SERVICES	2022 £	2021 £
Staff Costs	319,113	279,597
Premises Costs	70,149	69,434
Office Expenses	35,672	32,510
General Expenses	82,853	17,109
	<u>507,787</u>	<u>398,650</u>

Governance Costs

Trustee Expenses
Professional Expenses

2022 £	2021 £
53,039	14,004
70,029	32,522
<u>123,068</u>	<u>46,526</u>

MANAGEMENT COSTS

Staff Costs
Premises Costs
Office Expenses
Financial Expenses
General Expenses

2022 £	2021 £
233,198	204,321
54,528	52,513
40,570	35,687
65	78
<u>52,968</u>	<u>17,421</u>
<u>381,329</u>	<u>310,020</u>

Members of the General Service Board

Thomas Baldwin
Tim Barker
Charon Bourke
Andrina Cassidy
John Coady
Jo Faul
Tom Fox
Louise Foxcroft
Zelma Kesans
Clive Kilmartin
Hamish McSwan
Mani Mehdikhani
Kieran Moriarty
Barbara Owen
Levey Patocs
Charles Roberts
Stevie Smith
Amanda Stocks
Gretchen Swisher
Justin Tunstall

Ranjan Bhattacharyya

General Secretary

Auditors

HPH Chartered Accountants
54 Bootham
York YO30
7XZ

Bankers

HSBC Plc
13 Parliament Street
York
YO1 8XS

Solicitors

Wrigleys Solicitors LLP
19 Cookridge Street
Leeds
LS2 EAG

Investment Managers

CCLA Fund Managers Ltd Senator
House
85 Queen Victoria Street London
EC4V 4ET

Registered Charity Nos: **226745** (England and Wales)
SCO38023 (Scotland)

The Twelve Traditions

1. Our common welfare should come first; personal recovery depends upon AA unity
2. For our group purpose there is but one ultimate authority – a loving God as He may express Himself in our group conscience. Our leaders are but trusted servants; they do not govern.
3. The only requirement for AA membership is a desire to stop drinking.
4. Each group should be autonomous except in matters affecting other groups or AA as a whole.
5. Each group has but one primary purpose – to carry its message to the alcoholic who still suffers.
6. An AA group ought never endorse, finance, or lend the AA name to any related facility or outside enterprise, lest problems of money, property and prestige divert us from our primary purpose.
7. Every AA group ought to be fully self-supporting, declining outside contributions
8. Alcoholics Anonymous should remain forever non-professional, but our service centres may employ special workers.
9. AA as such, ought never be organised; but we may create service boards or committees directly responsible to those they serve.
10. Alcoholics Anonymous has no opinion on outside issues; hence the AA name ought never to be drawn into public controversy.
11. Our public relations policy is based on attraction rather than promotion; we need always maintain personal anonymity at the level of press, radio and films.
12. Anonymity is the spiritual foundation of all our traditions, ever reminding us to place principles before personalities.



**THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS
(GREAT BRITAIN) LIMITED**

A company limited by guarantee
and
a registered charity numbers: 226745/SC038023

ANNUAL REPORT AND FINANCIAL STATEMENTS
for the year ended
30 September 2022

HPH
Chartered Accountants
54 Bootham
YORK
YO30 7XZ

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS

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THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
CHAIRPERSON'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Introduction

Chairperson's Introduction to Annual Report

Once again, I am pleased to have the honour to present the Annual Report on behalf of the General Service Board of Alcoholics Anonymous, Great Britain.

The main purpose of the General Service Board is to support the Fellowship in its primary purpose of carrying the message of recovery from alcoholism to all who seek its help, to those who are in some way associated with people with alcohol problems, and to the public at large. The charity is also concerned with the proper governance of its affairs and the most effective use of its finances. In this, we adhere to the requirements of the Charity Commission, the Twelve Traditions of Alcoholics Anonymous, and the Concepts for World Service. This annual report sets out to show how the charity has worked towards realising its aims during the last year.

Trustees, who have commitments to their specific Regions are also responsible for the various Board disciplines. We currently have five non-alcoholic trustees on our Board. Our Non-Alcoholic trustees provide immeasurable help in ensuring some balance to the Board and have worked hard to help inform the public about what we do without having to adhere to the constraints of personal anonymity. Their work on the various Board Subcommittees has also proven invaluable.

This year, as in the past, the Board has had some vacancies for trustees both alcoholic and non-alcoholic. Despite this, we have supported all our service disciplines and external events, with individual trustees managing the resulting increased workload.

This year for the first time since the Covid-19 pandemic we were able to hold our annual Conference face to face. Thanks to the work of the Conference Steering Committee and the staff of the General Service Office this was very successful, and the business of Conference was carried out and the spirit of the Fellowship shone through. We also welcomed seven new trustees to our Board, and we also have another new trustee who has joined us and will be ratified at our Conference in April.

The Fellowship has continued to show its resilience to adapt and although some meetings remain online, the majority have returned to face to face meetings.

Our first line of contact services, the traditional telephone service, the now long-established online response service, and the online Chat Now service continues to see a large increase in contacts as more suffering alcoholics have reached out during these uncertain times.

The General Service Office has continued to deal with the large numbers of group changes that have taken place to ensure that people could find recovery wherever they were across the nations that we serve.

We celebrated our 75th year of AA in Great Britain. The Board and the Fellowship had for the past six years been working towards our 75th Anniversary Convention held in Leeds in June, which was a true celebration of recovery and attend by thousands of members.

As a result of us reaching the 75th milestone, the Board alongside the agreement of some of the AA groups, agreed to allow the BBC access to our Fellowship to film a landmark documentary about AA GB, this went out on BBC 2 in December and as a result our website traffic has increased by more than 50 per cent and many suffering alcoholics have come into our meetings. This filming was carried out in accordance with our traditions.

As in previous years, to assist in the development of AA in other countries, we have contributed to the International Literature Fund and provided financial assistance from our Development Fund.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
CHAIRPERSON'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Our trustees have not been able to attend general service conferences in European countries and the World Service Meeting, due to Covid-19 restrictions but have attended Conferences as observers or participants online.

The Board with the help of the Fellowship was also able to hold its annual House of Commons Public Information event this year face to face along with the Welsh Parliament Event.

Amanda Stocks

Chairperson

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Directors, known as the Board (who are also the Trustees of the Charity and whose details are shown in the reference and administrative information section of this report) are pleased to present their Annual Report together with the Financial Statements of the Charity for the year ended 30 September 2022.

The Charity is a Public Benefit Entity.

The Financial Statements comply with the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Companies Act 2006, the Memorandum and Articles of Association, the Financial Reporting Standard applicable in the UK (FRS102), and 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charitable Company's main objective is to assist alcoholics to overcome their addiction to alcohol and maintain sobriety. To achieve that aim the Charitable Company

- serves the Fellowship known as Alcoholics Anonymous in such of its work of assisting alcoholics to achieve sobriety as is of a charitable nature
- publishes and distributing books, pamphlets and other literature relating to alcoholism
- explains the work of the Company to the General Public through the media,
- holds net monies accruing to the Charitable Company pending application to the purposes of the Charitable Company.

In these ways the Charitable Company supports independent local groups established to uphold the primary objective of the Charitable Company.

Public Benefit

The Charitable Company's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Charitable Company's charitable purposes for the Public Benefit. The Trustees have complied with their duty under Section 17(5) of the Charities Act 2011 to have due regard to Public Benefit guidance published by the Charities Commission and the Trustees have paid due regard to this guidance in deciding what activities the Charitable Company should undertake.

ACHIEVEMENTS AND PERFORMANCE

The primary purpose of Alcoholics Anonymous (AA) is to pass the message of recovery from alcoholism to those who seek help, making that information available to professionals, the media and the public. The General Service Board (GSB) of Alcoholics Anonymous Great Britain works to support the Fellowship of Alcoholics Anonymous and to raise awareness of AA's message of recovery.

Our Tradition of Self Support, underpinned by the Alcoholics Anonymous (Dispositions) Act of 1986, ensures that AA is supported solely through the voluntary contributions of members. The charity continues to achieve a stable financial position and has been able to undertake initiatives that the Fellowship of AA has requested.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

Each trustee takes responsibility for a particular area of work within the Board activities, all of which are geared towards raising awareness of all that AA can offer those who seek help. The trustees stay abreast of developments and co-operate with the authorities in these professional areas by communicating on a regular basis, attending conferences and exhibitions and by developing projects for each professional body.

Our 75th Convention took place in Leeds this year in June. The Unity, Service and Recovery in the lead-up to our weekend celebration and throughout the weekend was a great example to all. Sadly, due to Covid and the financial climate, the Committee were unable to reach the target of being self-supporting financially, though I believe it would be fair to say that what was achieved was a terrific effort with around 3,200 members attending. We will be providing a full report to Conference on all aspects of the weekend. From the Committee I would like to pass on our thanks to all at GSB and GSO for their support.

AA Service News has showcased the new AA branding requested by Committee 2, Conference 2019. The publication is a radical departure from the former AA Service News that has been produced over a considerable time. We hope you like it. AA Service News continues to be published quarterly, carrying details of Conference Questions, Parliamentary events across the UK, and news of other notable service events. Your articles on AA service, and now your pictures, are always warmly welcomed. During the pandemic, AA Service News was produced in a digital only format and has continued in this vein. The publication is emailed to those individuals, groups, intergroups and regions with a generic AA email address. As always, AA Service News is placed on the AAGB website, and in AA website Document Library. Many thanks to all contributors.

Archives: The main piece of work by the Archive sub-committee in 2022 was organizing and mounting the archive exhibition at the 75th Anniversary Convention in June in Leeds Museum. We mounted a display of high-quality reproductions of photographs, documents, and pictures on roller banners, together with explanatory texts concerning them. We were also able to show videos from the AA Archive on a two-hour loop programme, including the excellent historical video 'The Journey of Discovery', a video prepared by the Leeds intergroup concerning the development of AA in Leeds and 'Gratitude in Action', the video created especially for the 75 Anniversary Convention, which were seen by most visitors to the exhibition. We did not keep a tally estimated 600 visitors. In September the Archives Network in York was attended by about 20 archivists discussing the value of oral recordings who agreed that the sub-committee should construct a protocol to guide this practice. We also discussed the need to maintain regional and intergroup archives and the importance of encouraging new archivists to take over from those who wish to retire from the post. Finally, to note (i) the appointment of Martin B as Fellowship Archivist, with a revised mandate following the transfer of the Fellowship Archives from GSO to the Borthwick Institute; (ii) the resignation of James Neill from his position as AA Archivist at the Borthwick Institute, which will require the appointment of a new archivist in 2023.

The **Armed Services Sub Committee** met five times this year three online and two at GSO. The sub-committee continues in its primary role to support ASLOs and RASLOs. The sub-committee continues to maintain the Armed Services 12 step list which is now on Google document and is available for telephone responders. The sub-committee would like to update the existing relevant Armed Services literature and is actively seeking armed service members to contribute to this. Members of the sub-committee with the assistance of volunteers ran a drop-in room at the 75th convention where several members expressed an interest in contributing to the new literature and or getting involved in the service structure.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

Employment: To offer regular support, encouragement and enthusiasm to all Regional Liaison Officers, or their representatives, our active committee would welcome additional members. A 'Flyer' inviting applications for sub-committee membership was distributed at Conference 2022 and the 75th Celebration. An article will appear in the Spring edition of AA Service News suggesting the journey of service and experience in Employment offered by our Fellowship in preparation for sub-committee membership. Our quarterly sub-committee meetings are held face-to-face by choice; we continue to meet briefly on Zoom each month to update and support each other. At the 75th Celebration, we continuously serviced our 'Employment' room presentation; interesting interactions were being received. Our June annual workshop for Regional Employment Liaison Officers was pleased to invite and welcome several representatives from regions as well as the few Employment Liaison Officers in service. This gave very encouraging active and diverse sharing of employment experience. Preceded by a rehearsal a few days earlier, our Employment Liaison Seminar on Zoom in October encouraged national delegates, offered a diverse agenda, and received appraisal from participants. At the request of Midlands Region in August we presented a workshop to raise enthusiasm for serving as an Employment Liaison Officer. The Plymouth Intergroup invited us to present an Employment Workshop at their September Assembly - with follow-up Shares at later dates. Our review of Employment Literature is underway Our Terms of Reference are updated. Our team maintains stimulating enthusiasm.

FRSC - First Response Sub Committee was set up on a trial basis, for one year, by combining NTSC- National Telephone Sub Committee, ORS- Online Response Sub Committee, formerly part of ECSC- Electronics Communication Sub Committee, and Chat Now also formerly part of ECSC- Electronics Communication Sub Committee. After the trial period and discussion, the Board reverted to the original NTSC and form a new sub-committee combining ORS and Chat Now to form the FROSC- First Response Online Sub Committee. The National Telephone Sub Committee each week receives over 2400 calls to the national helpline number plus an increasing number of calls to local helpline numbers that are easily accessible from the AA GB website. The NTSC manages the 0800 number and currently we have a major focus on the structure of the National Helpline. We have also provided a training document to RTLOs and TLOs and are currently working on finalising a safeguarding document. Chat Now receives, on average, over 1000 messages a month. These messages are usually answered within 5 seconds, and very few if any get missed. ORS receives and answers emails from individuals looking for help but isn't yet ready to call or chat with members.

Health: 2022 continued to be a challenging year for Regional and Intergroup Health Liaison Officers as the pandemic impact on access to hospitals and GP surgeries has taken a long time to change. The successful Open Meeting Workshops have continued throughout the country, reaching trainee doctors and nurses, carrying the message of AA and recovery. The Health Sub Committee has continued to support the HLOs through the website and at the annual RHLO meeting in November. Intergroup HLOs were also able to attend this online and valuable experiences on how to re-engage with the medical profession were shared. The HSC has updated Chapter 6 of the AA Service Handbook, and this will be presented at Conference 2023. A new pamphlet "A Guide for the Health Liaison Officer" has been produced and this will be available in 2023.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

Literature: In 2022 the Literature Sub Committee presented Conference with revisions to the following pamphlets: 'Business Meetings, the Group Conscience and Group Conscience Meetings' and 'Sponsorship: Your Questions Answered', a table topper and wallet card 'Safeguarding in AA' as well as a new version of the 'Younger People in AA' (primarily revised by the Young Peoples Sub Committee). All were approved by Conference. Handbook chapters were approved (Archives and Employment, both by the relevant sub-committees), as were several revisions following the sub-committees in-depth review of past Conference decisions. As requested by Conference, we have already been able to progress with a review of both handbooks for 'gender-neutral' language, and created table topper and wallet cards on medication, using previously approved Conference wording. Following Conferences in 2021 and 2022 that discussed sponsorship into service and literature revisions, this year we are presenting a pamphlet on the topic, using recounted experience from several members.

Additionally, Conference 2023 committees will review:

- a refreshed Health chapter in the Service Handbook, created by that sub-committee, and the following items for the Structure Handbook:
- revised wording on 'location of Conference',
- an expanded section on 'Regional Assembly',
- a revised section on conventions to provide clarity requested at Conference 2022, and
- an expanded section on 'GSB and Committees',

although this may be further revised following a question to be debated by another Conference committee. We are working on several projects for future Conference approval, including an AAGB leaflet on Mental Health and AA.

Conventions

Northern National Convention: The Northern National Convention was held in March 2022 at The Norbreck Castle Hotel, Blackpool with an attendance of 883. This was the first Northern National Convention in three years and was a resounding success. Over the year the committee have met regularly, and their AGM was held in Blackpool in September. Arrangements are in hand for the next Convention, which is to be held 16th-19th March 2023.

The 65th Scottish National Convention was held at Stirling Court Hotel from the 20th to the 22nd of May. After initial challenges due to Covid 19 restrictions, the Convention went ahead and was a sell-out at capacity of 350. Online registration was used on the dedicated SNC website. The convention took its regular form of meetings being hosted by each region, with a Young Persons and Old timers meeting, the Saturday night meeting was open including an Al-anon speaker and rounded off with a sobriety countdown. Al-anon also had their own meeting room and meetings were well attended. A calculation worked out that 3000 years of sobriety were present over the weekend. The conservatory at the Hotel was given over to invited service disciplines, Roundabout, Health, 75th Anniversary convention, Prisons and Probation/CJS, Armed services, Archives, and a literature table. The Committee met in person and online throughout the year and continues to do so. The planned 66th Scottish National Convention is to be held at a new venue due to increased demand for space and a change of business plan for the previous venue. The Queens Hall, Dunoon has a capacity in the main hall for 450 and the 66th Scottish National Convention will take place from 28th to 30th April 2023.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

The Welsh National Convention was held in person at the Metropole Hotel Llandrindnod Wells on the 27th – 29th May 2022 with 143 attendees. The Convention included a Welsh speaking tabletop session with simultaneous translation. Come and go meetings, entertainment and A Sobriety tree The feedback was positive. The dates for 2023 are the 2nd to 4th June.

PI and Ecomms: Following the amalgamation of the PI and Communication committee in July of 2021 and changes taking place in Ecomms and the Telephone Sub Committees. It was agreed that Ecomms would form part of a new PI and Ecomms Sub Committee. Activities this year include supporting the production of the BBC documentary marking the 75th Anniversary of AA GB. The programme was broadcast nationwide in December of 2022. Another major project is the creation of a new AA website in response to questions for conference 2022. It is anticipated that the project will be completed in 2023 and we hope to demo the look of the new website at this year's conference. Two liaison meetings were held one in August for Eclos and another in September for Pilos. Consideration will be given whether these meetings may be amalgamated. We continue to deal with a wide range of media inquiries; media activity was particularly busy in December as a result of the interest generated by the documentary.

Prisons: Many contacts within prisons were lost during the pandemic but things are now starting to recover slowly. Our Prison Liaison Officers have been working hard to re-establish these. There are still problems with the vetting process which needs to be renewed but we are getting there thanks to the perseverance of our Liaison Officers. A Zonal meeting was held in Bristol in November. This provided support and encouragement for our Prison Sponsors. We will be holding a joint Seminar with Probation/Criminal Justice on the 1st of July 2023 at the Park Inn York. One of the speakers in attendance there will be representatives from HMP prison and probations service to explain the vetting/clearance process. The Prison subcommittee has been working well together although it is small, and we would welcome new members. I would like to give a big thank you to all members helping to run AA meetings within the Prisons along with those involved in the Prison Postal Service.

Probation / Criminal Justice Service Liaison Officers (LO's) have been making progress, post covid lockdowns, recent figures show that 515 Alcoholics Anonymous Groups in GB now offer the 'chit' system. Service work locally is increasing with enthusiastic members encouraging cooperation with the professional community. Amendments to the Service Handbook were agreed at Conference and have now been published. The Probation Sub Committee, (currently joined with Prisons) has reviewed and updated the Starter Pack for Liaison Officers and updated Probation/CJS sections on the website with our Webmaster's assistance. A new generic contact email address has been put in place, to avoid confusion and increase effectiveness, providing a central point for members and outside agencies to contact the sub-committee. Service roadshows took place at the Scottish National Convention in May and the 75th Anniversary Convention in June with LO's and sub-committee members providing great service and encouraging participation. Presentations were given online at the request of Plymouth Intergroup in June and HMPPS for their Approved Premises Managers in September, this latter has initiated a cooperative project to increase and reinvigorate connections on a local and national basis raising awareness of AA services. Regional and Intergroup Service at the Glasgow Alcohol Court has necessitated the formation of a committee to continue this valuable initiative and a successful presentation to Justices of the Peace took place in October. The annual Regional Liaison Officers meeting took place on 30th September / 1st October and was very well attended. Two joint Sub Committee meetings took place during the year, one online and the second in person. One joint zonal meeting took place in Bristol with Prisons in November with enthusiastic participation from the local Intergroups and Regions.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

Probation literature is being reviewed following requests from LO's and the probation members are actively working on this. A Joint Seminar with Prisons is booked to take place on 30th June/1st July 2023 and the Chief Probation Officer has been invited to speak.

Roundabout: I attended several zoom meetings, before Conference 2022, with Terri, Roundabout Trustee, to introduce me to the Roundabout Sub-committee. I then attended the Roundabout Workshop in Pitlochry on 26/27 March 2022 where I met Cath, Editor, Ian, Link Officer and Dilys and Moira, proof readers, in person. We had an induction/training session, and many good points were raised to be included in the Roundabout magazine. We also discussed how to encourage members to subscribe to Roundabout. Online meetings were held with the sub-committee in April and May. Discussions took place at the Scottish Convention held on 20th to 22nd May in Stirling Court Hotel, University of Sterling and the 75th Anniversary Convention which was held in Leeds in June 2022. The sub-committee attended both Conventions and members' shares were recorded to be written up for the Roundabout magazine. People came forward to sign up for Roundabout subscriptions. 100 surveys were taken to Sterling and Leeds. Roundabout was invited to the one-day Convention in Dundee on September 3rd and Iain, Roundabout Link Officer, and I attended. The Banner and Survey were used at this convention. Moira attended the Cumbernauld One Day Convention on October 15th to assist at the Roundabout Display, Cath attended the Fort William Convention in November. The Roundabout Sub Committee are delighted that Stephen, the Fellowship Calendar and Diary Editor, will liaise with us. The Regional/Intergroup Liaison officers meeting is to be held on 25th March 2023 in Glasgow.

Safeguarding: In 2018 Conference tasked the Board to provide guidance for our Fellowship. Over the past three years, we have carried out this task with the involvement of our Board, regions, intergroups and our Lawyers who acted in an advisory capacity. The concluding guidance, whilst not definitive, is now in Section 5 of the Fellowships Structure Handbook. We are already seeing that the Fellowship is getting the benefit of this work and we hope that it serves us well over the coming years. There has also been a lot of work carried out by our sub-committees regarding Safeguarding specifically in the areas of Telephone helpline, Chat Now and Online Response.

Share: This has been a busy year for SHARE. The team worked very hard to make the SHARE VIP Room at the 75th Convention an interesting space, creating bookmarks, wallet cards and history banners, as well as a PowerPoint presentation. Our Editor was on hand the whole weekend to welcome visitors, answer questions and encourage submissions. It was a tremendous success and as a result, all vacant positions in the SHARE Sub Committee were filled. We have had two virtual meetings this year, and one physical Share Liaison Officers meeting at GSO. There was very low attendance by regional SHARE liaison officers and so we opened it up as a hybrid meeting, inviting intergroup liaison officers to join online. There was plenty of discussion about how to spark more interest in the SHARE service position at regions and intergroups. We have decided to continue with this inclusive type of meeting moving forward. Our Editor, who has been very busy getting to grips with the new style, gave us a preview of how the magazine would look from January 2023. Although it is still very much our beloved 'meeting between meetings' the new look is fresh and attractive, it's definitely a welcome change. My gratitude and admiration go out to everyone on the team for their hard work and commitment to meeting all deadlines and producing a wonderful magazine, particularly our Editor who, alongside everything else, has also managed to train three new editorial readers and take on the duties of assistant Editor.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

The **Survey Sub Committee** has been a very small working group for most of 2022 but has just recently welcomed a new member onto the committee which means the committee currently has four members and the trustee Chair. The committee are still looking to recruit two more members who have some experience in delivering surveys or just a keen interest in the survey and how it can benefit the fellowship. The committee has been working hard on an info-graphic based leaflet to report some of the results of the 2020 Survey. This leaflet has taken some time to get off the ground, but the results should be ready to use for PI purposes in the new year.

The committee have also been busy putting together a timeline of work for the 2025 Survey that includes four phases of the process that will begin in 2023/24 with deciding on content of the questionnaire and survey design to the final reporting and dissemination of the results in 2026. The timeline and the leaflet should be complete in the next few months and then the work will begin to put the questionnaire together.

Scottish Parliament event is booked to go ahead on 1st February 2023, following two years of this event being rescheduled, we are delighted it is finally going ahead. The theme is Alcoholics Anonymous Awareness, and we have four confirmed AA speakers and one of our Non-Alcoholic Trustee's, Mr Tom Fox. The emphasis will include the different ways that members came to AA from differing backgrounds and our speakers experience will give wonderful examples of this. An address from our Sponsoring MSP will be followed by our speakers and a question-and-answer session. The committee comprises 2 Regional delegates from ideally all 5 Scottish Regions, and we are still looking for delegates from 1 Region. The committee decided a more structured approach would benefit the event and has agreed on terms of rotation and record keeping. Administrative assistance is provided by the Northern Service office, and we are grateful for our workers there's support. We would invite all members to suggest invitees through their Regional Delegates or directly to the committee for our next event. We look forward to reporting further after the event.

The **Westminster Parliamentary Event Committee** delivered a very well attended face to face event in the Atlee Suite in Portcullis House on 12 May 2022, sponsored and hosted by Labour MP for Liverpool, Dan Carden. Two non-alcoholic professional speakers spoke highly of what AA had to offer. The AA speakers shared their experience strength and hope and talked about how AA is addressing diversity and reaching out to make the fellowship more welcoming and open to people of all different cultures and background. For 2023 the event will be held in Portcullis House on Tuesday 16 May 2023, with Steve Brine, Conservative MP for Winchester the sponsor. The Fellowship is urged to get in touch with their health and professional contacts and to invite their colleagues who would benefit from hearing more about AA. This year, like every year, the emphasis is on getting professionals and people who come into contact with the still suffering alcoholic and who don't know much about AA to come along to hear what AA has to offer. This is not an event for AA members or even the people we already work with in our PI initiatives although we rely heavily on them to encourage their contacts and colleagues to attend.

Welsh Assembly: The Annual Presentation at the Senedd took place on Wednesday 26th October 2022. It was sponsored by Peredur Owen Griffith MS, of Plaid Cymru went very well indeed and the numbers were up on last year with a good turnout of Professionals, four Politicians and a member of Senedd Staff.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

The **Young People Sub Committee** had another busy year. They hosted a 'room' at the 75th Convention in Leeds in June 2022, held two very well-attended Young Peoples meetings and an exhibition of the history of young people in AA. Both the meetings and the exhibition were held at the St Georges Conference Centre, one of the other sites for the 75th Convention. The committee held a seminar in September 2022 in York which was very well attended by enthusiastic RYPLOs as well as intergroup YPLOs. There were speakers from AA and someone from the University of York student union who has worked with AA in the past and talked about where the needs were from his perspective. There were several inspiring AA speakers sharing their experience of bringing the message to young people in AA. The committee had two members rotate out this year and gained three new members. The recruitment of the new members was mainly down to the enthusiasm for the work that came about from the seminar.

The committee decided to hold a roadshow in Cardiff, having heard the fantastic report of the success of the road show in held in Leeds in November 2021, with Leeds going from a city with virtually no young people's meetings to several meetings across the city and other activities going on. The committee chose Cardiff as it looked like there were very few young people's meetings according to the online meeting finder on the AA website. The roadshow will be the 3rd weekend in April 2023.

FUTURE PLANS

Future plans of the charity include the following: -

- review of existing and the issue of new literature including leaflets and pamphlets
- holdings conventions
- committees continuing supporting various groups
- continuing support through phone lines and email

More detail is noted above in the achievements and performance section.

FINANCIAL REVIEW

Introduction

We have lived through another year of great uncertainty, with the pandemic, recovery from it, cost of living crisis and strikes. However, the Fellowship has continued to show its strength and gratitude with generous contributions throughout the whole of the 2021-22 Financial Year. The General Service Board would once again like to **thank you all most sincerely** for your generosity despite these undoubted additional pressures.

General Service Office Including Northern Service Office (NSO) and Southern Service Office (SSO)

All three offices have continued to operate with a full complement of staff. The Staff have continued to split their time working from home and in the offices. This arrangement has continued to work well.

Investments

Our investments continue to be managed by Churches, Charities & Local Authorities (CCLA) ethical fund. It is one of the top performers in the charity sector.

During the year the charity received an income of **£37,899** from our investments.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

FINANCIAL REVIEW (continued)

Literature

Income from the sale of literature amounted to **£703,715**. This represents an increase from the previous year's total of **£457,315**. This is a welcome step in the right direction.

The literature costs realised **£249,195** compared to **£172,484** in 2020-21.

Our Total Income for the year is **£1,852,346**.

Our Total Expenditure for the year is **(£1,823,469)**.

Our Net Income for 2021-22 before gains on investments is **£28,877**.

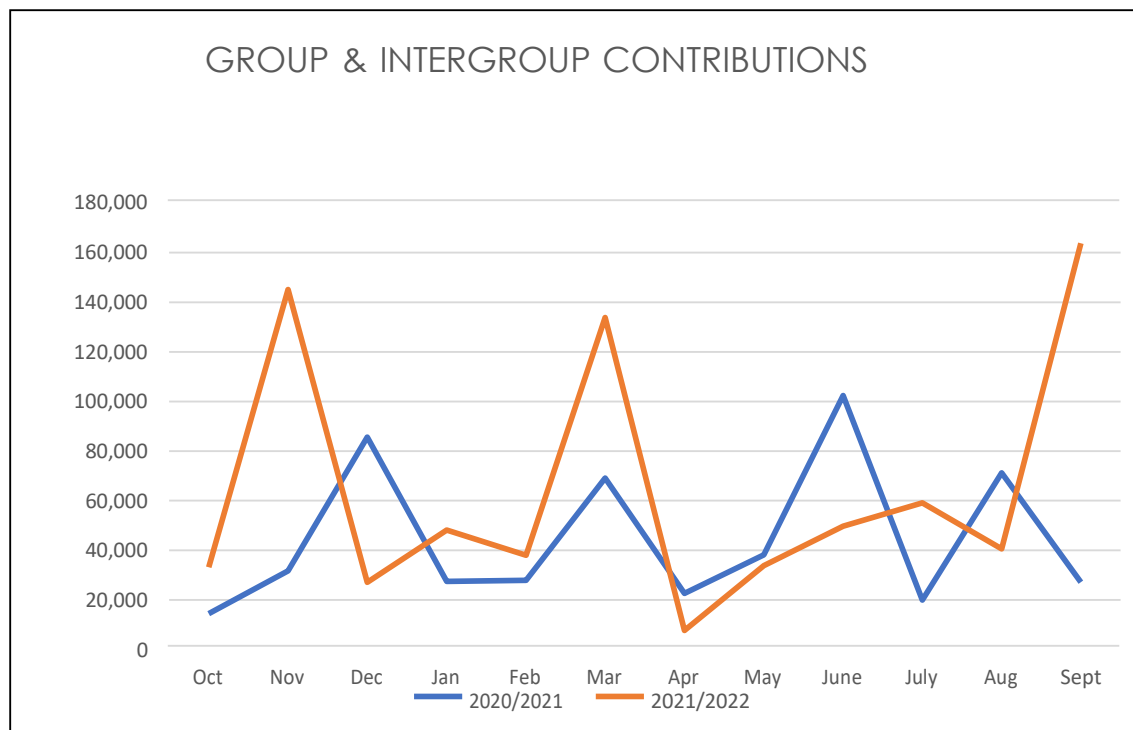
Our Net Loss on Investments is **(£81,974)**.

Therefore, our Net Expenditure is **(£53,097)**.

This gives us a Prudent Reserve for 2022-23 of **£2,279,336** which is back to pre-pandemic levels, against **net unrestricted funds of £2,337,694** (total unrestricted funds – stocks and tangible fixed assets), **leaving a surplus of £58,358**.

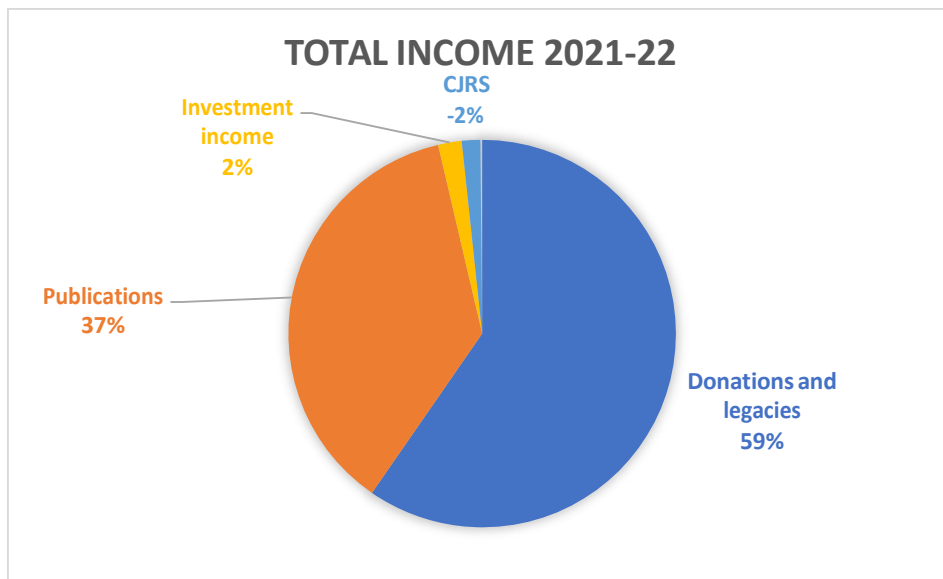
The above figures are detailed in the following pages of this Annual Report. It is extremely heartening to note that despite the challenges that we have all faced during the last three years, the Charity remains in a stable position. **However, a note of caution.** With resumption of activities to pre pandemic levels, our surplus over and above Warranty 2 has now been fully deployed on primary purpose work. To ensure that proper planning and resources for this work across the whole of AAGB can carry on normally, please continue the steady flow of your surplus funds through the service structure when you can.

Once again, the Board would like to thank you for your ongoing generosity.



THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

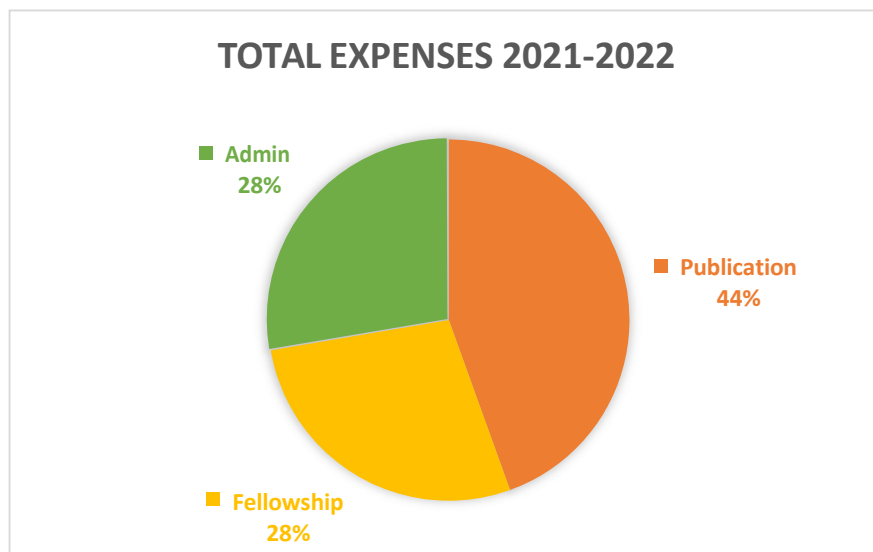
WHERE THE MONEY COMES FROM (ALL FUNDS) 2021/2022



Donations and legacies	Publications	Investment income	CJRS - Refunded
£ 1,143,061	£ 703,715	£ 37,899	£ (32,329)

Total income all Funds: £ 1,852,346

WHERE THE MONEY GOES (ALL FUNDS) 2021/2022



Publications	Fellowship Services	Administration
£ 811,285	£ 507,787	£ 504,397

Total Expenditure all Funds: £ 1,823,469

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance - The Relationships between the Board and its Supporters and Consultation Mechanisms.

The Board is a Limited Company regulated by its Memorandum and Articles of Association as laid down in the Companies Acts. This instrument is a legal document which has bearing only on The General Service Board of Alcoholics Anonymous (Great Britain) Limited.

The Board serves the Fellowship of Alcoholics Anonymous in Great Britain and, in common with other groups of Trusted Servants, depends upon the Twelve Traditions of Alcoholics Anonymous, Twelve Concepts for Service and the Charter of the General Service Conference to guide its policies.

Because the Board is a Charitable Company registered in England, Wales and Scotland these instruments must be appropriate to their application in Great Britain and written in language which makes it clear that the Board recognises its responsibilities under English and Scottish Law.

Alcoholics Anonymous (The Fellowship) is a fellowship of men and women who share their experience, strength and hope with each other that they may solve their common problem and help others to recover from alcoholism. The only requirement for membership is a desire to stop drinking. There are no dues or fees for AA membership; we are self-supporting through our own contributions. AA is not allied with any sect, denomination, politics, organisation or institution, does not wish to engage in any controversy; neither endorses or opposes any causes. Our primary purpose is to stay sober and help other alcoholics to achieve sobriety.

AA members meet as Groups which form elected, representative service bodies, Intergroups and Regions, whose purpose is to facilitate the carrying of the AA message by the groups to the still-suffering alcoholic. This service structure nominates persons for election to the General Service Board. The General Service Board serves the Fellowship by providing central services of various types and is a registered charity. The Groups, Intergroups and Regions are recognised by the Charity Commissioners as informal, autonomous "affiliated groups" which have no independent constitution. As such, they are not to be accountable to the General Service Board nor to the Charity Commission. The governance of Alcoholics Anonymous in Great Britain is based on the voluntary instruments; The Twelve Traditions of Alcoholics Anonymous, Twelve Concepts for Service and the Charter of the General Service Conference. Consultation between the main Charity, the General Service Board, and its Supporters, the Groups, Intergroups and Regions of Alcoholics Anonymous in Great Britain takes place on a regular basis through service forums and workshops and an annual General Service Conference comprised of elected delegates from each of the Regions in Alcoholics Anonymous Great Britain and the Trustees of the Board.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Appointment, induction and training of new Trustees

Appointment of new Trustees:

Trustee appointments are made solely by the General Service Board - Trustees are nominated by Regional bodies of the Fellowship, interviewed by the Nominations Committee of the Board who recommend the candidate they feel is most suitable to the Board who consider the recommendation and decide on the appointment by vote, ratification of the Trustees takes place at our Annual Conference in April after which Trustees have full voting rights. The General Service Board reserves the right to revoke any appointment.

Induction and training of new Trustees:

Induction takes place prior to the General Service Board meeting after Trustee appointments and consists of a presentation to explain the responsibilities of being a Trustee plus documentation which includes 'The Good Trustee Guide'. Subsequently every trustee attends external trustee training.

Key Management remuneration

The Directors consider the Board of Directors, who are also the Charity's Trustees, and the Senior Management Team comprise the Key Management Personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day to day basis. All Directors give of their time freely and no Director received any remuneration in the year. Details of Directors' expenses and related party transactions are disclosed in Note 8 to the Financial Statements.

The pay for the Senior Management Team is reviewed annually and normally increased in accordance with average earnings and CPI inflation. In view of the nature of the Charity, the Directors benchmark against pay levels in other organisations. The remuneration benchmark is above the mid-point of the range paid for similar roles adjusted for a weighting of up to 30% for any additional responsibilities. If recruitment has proven difficult in the recent past a market addition is also paid.

RISK STATEMENT

Our risk assessment is covered by our annual review of our general risk policy, reserves policy and investment policy.

(i) General Policy

The major risks to which the Charity is exposed have been identified by the Trustees, including financial, the traditions of Alcoholics Anonymous and our reputation. The Charity is a non-political organisation and dealing with preservation of integrity is covered in the 12 Traditions of AA, detailed on page 17.

Formal management control systems and procedures, operating policies and manual processes have been agreed and established as part of ongoing risk assessment, to mitigate risks. Mitigation of financial risk is further addressed by the policy of holding reserves, as detailed below.

(ii) Reserves Policy

The Trustees have established a policy whereby reserves held by the Charity should exceed 1.25 years expenditure, which equates to approximately £2,279,336 (2021: £1,481,870). This is considered the minimum to ensure the continuation of the basic services to the Fellowship during times of economic stress.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

RISK STATEMENT (Continued)

The GSB plan to utilise the funds which are currently surplus to basic requirements reserves by:

1. Absorbing the price increases in the production of literature, and where possible, reducing the price of some literature to make it more accessible to Members;
2. Maintaining the current level of subsidies, for example, absorbing any accommodation price increases that would otherwise result in increased Conference Delegate fees;
3. Funding approved projects without prioritisation, in spite of price rises;
4. Continuing to support the development of AA overseas by maintaining its level of contribution to the World Service Literature fund and responding positively to appeals from AAWS; and
5. Continuing to fulfil existing and additional services, as requested by the Fellowship.

(iii) Investment Policy

The investment aim is to achieve steady growth of the capital over the medium term, by holding a proportion of

investment funds in equity or equity-related investments, balanced by a substantial element of lower risk, stable investments of gilts or cash-based investments.

The Charity now holds 400,653 units in the Fund which on 30 September 2022 had a market value of 275.63p per unit. Giving the Charity investment a market value of £1,104,319. Due to the fluctuations within the Stock Market this value will vary week by week. Notwithstanding the sale of the units our investment should still provide the Charity with an estimated regular income of approximately £30,000 per annum.

Members of the General Service Board

Thomas Baldwin
Tim Barker
Charon Bourke
Andrina Cassidy
John Coady
Jo Faul
Tom Fox
Louise Foxcroft
Zelma Kesans
Clive Kilmartin
Hamish McSwan
Mani Mehdikhani
Kieran Moriarty
Barbara Owen
Levey Patocs
Charles Roberts
Stevie Smith
Amanda Stocks
Gretchen Swisher
Justin Tunstall

Ranjan Bhattacharyya

General Secretary

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

GSB PERSONNEL

The following trustees retired from the Board this year:

Erik Abbot (resigned 10 April 2022)
Andrew Wetherell (resigned 17 September 2021)
Norman Brown (resigned 10 April 2022)
Maxine Wilson (resigned 21 November 2021)
Terri Semple (resigned 10 April 2022)
Mike Power (resigned 10 April 2022)
Jonathan Pope (resigned 10 April 2022)
Pat McGuire (resigned 10 April 2022)
Sandi Aarvold (resigned 10 April 2022)

The following trustees were appointed to the Board:

John Coady (appointed 10 April 2022)
Zelma Kesans (appointed 10 April 2022)
Hamish McSwan (appointed 10 April 2022)
Tim Barker (appointed 10 April 2022)
Levey Patocs (appointed 10 April 2022)
Charon Bourke (appointed 10 April 2022)
Andrina Cassidy (appointed 10 April 2022)
Dr Kieran Moriarty (appointed 10 April 2022)
Dr Louise Foxcroft (appointed 28 November 2022)

Key Management Personnel

R Battacharyya - General Secretary
M Tervet - Management Accountant
J Pryke - General Service Board Administrator
A M Smith - Northern Service Office Administrator
S Smyth - Conference Co-ordinator, IT & Technical Manager
S Wright - Office Manager
J P Szajniuk - Southern Service Office Administrator

Auditors

HPH Chartered Accountants
54 Bootham
YORK
YO30 7XZ

Bankers

HSBC Plc
13 Parliament Street
YORK
YO1 8XS

Solicitors

Wrigleys Solicitors LPP
19 Cookridge Street
LEEDS
LS2 EAG

Investment Managers

CCLA Fund Managers Ltd
Senator House
85 Queen Victoria Street
London
EC4V 4ET

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

THE 12 TRADITIONS OF AA

1. Our common welfare should come first; personal recovery depends upon AA unity.
2. For our purpose there is but one ultimate authority - a loving God as He may express Himself in our group conscience. Our leaders are but trusted servants; they do not govern.
3. The only requirement for AA membership is a desire to stop drinking.
4. Each group should be autonomous except in matters affecting other groups or AA as a whole.
5. Each group has but one primary purpose - to carry its message to the alcoholic who still suffers.
6. An AA group ought never endorse, finance, or lend the AA name to any related facility or outside enterprise, lest problems of money, property and prestige divert us from our primary purpose.
7. Every AA group ought to be fully self-supporting, declining outside contributions.
8. AA should remain forever non-professional, but our service centres may employ special workers.
9. AA, as such, ought never be organised; but we may create service boards or committees directly responsible to those they serve.
10. AA has no opinion on outside issues; hence the AA name ought never be drawn into public controversy.
11. Our public relations policy is based on attraction rather than promotion; we need always maintain personal anonymity at the level of press, radio and films.
12. Anonymity is the spiritual foundation of all our traditions, ever reminding us to place principles before personalities.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also the Directors of The General Service Board of Alcoholics Anonymous (Great Britain) Limited (Limited by Guarantee) for the purposes of Company Law) are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company Law requires the Trustees to prepare Financial Statements for each financial period which 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 those Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to 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.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

In so far as the Trustees are aware:

- there is no relevant audit information of which the Charitable Company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Auditors are aware of that information.

AUDITOR

The auditor, HPH is appointed under section 487(1) of the Companies Act 2006.

Approved by order of the board of trustees on 20 January 2023 and signed on its behalf by:

Clive Kilmartin – Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND THE TRUSTEES OF
THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED

Opinion

We have audited the financial statements of The General Service Board of Alcoholics Anonymous (Great Britain) Limited for the year ended 30 September 2022 which comprise the Statement of Financial Activities and Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- 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, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND THE TRUSTEES OF**THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED**

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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 and requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; 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' report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement on page 17, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND THE TRUSTEES OF
THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section of the Charities Act 2011, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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.

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

- We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.
- In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were Employment legislation, Charity Commission regulations and General Data Protection Regulation (GDPR).
- Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.
- We also considered the opportunities and incentives that may exist within the charitable company for fraud.
- We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and income recognition.

In response to the risk of irregularities and non-compliance with laws and regulations and risk of fraud, we designed procedures which included but were not limited to: sample testing on the posting of journals, detailed substantive testing on the completeness of income, review of trustee's minutes and any correspondence with regulators.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND THE TRUSTEES OF

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations. We are not responsible for preventing fraud and cannot be expected to detect all fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's 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, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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 anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Sarah Wearing (Senior Statutory Auditor)

For and on behalf of HPH, Statutory Auditor

54 Bootham
York
YO30 7XZ

20 January 2023

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	4	1,135,888	7,173	1,143,061	827,005
Other trading activities	5	684,327	19,388	703,715	457,315
Investments	6	37,865	34	37,899	33,667
Government grant income - CJRS		(32,329)	-	(32,329)	6,492
Total income		£ 1,825,751	£ 26,595	£ 1,852,346	£ 1,324,479
Expenditure on:					
Raising funds	7	811,285	-	811,285	430,300
Charitable activities	7	986,865	25,319	1,012,184	755,196
Total expenditure		£ 1,798,150	£ 25,319	£ 1,823,469	£ 1,185,496
Net income before gain on investments					
		27,601	1,276	28,877	138,983
Net (losses) / gains on investments	10	(81,974)	-	(81,974)	121,358
Net income/(expenditure) for the year		(54,373)	1,276	(53,097)	260,341
Reconciliation of funds:					
Total funds brought forward		2,651,748	125,235	2,776,983	2,516,642
Total funds carried forward		£ 2,597,375	£ 126,511	£ 2,723,886	£ 2,776,983

The notes on pages 26 to 35 form part of these financial statements.

Income and net movement in funds derive wholly from continuing operations.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED

BALANCE SHEET

AS AT 30 SEPTEMBER 2022

Company number: 00587316

	Note	2022	2021
		£	£
Fixed assets:			
Tangible fixed assets	9	3,436	3,526
Investments	10	1,104,319	1,186,293
<i>Total fixed assets</i>		<u>1,107,755</u>	<u>1,189,819</u>
Current assets:			
Stocks	11	256,245	193,792
Debtors	12	103,245	99,700
Cash at bank and in hand	21	1,300,032	1,435,853
<i>Total current assets</i>		<u>1,659,522</u>	<u>1,729,345</u>
Liabilities:			
Creditors: amounts falling due within one year	13	(43,391)	(142,181)
<i>Net current assets</i>		<u>1,616,131</u>	<u>1,587,164</u>
Total net assets		<u><u>£ 2,723,886</u></u>	<u><u>£ 2,776,983</u></u>
The funds of the charity:	15		
Unrestricted funds		2,597,375	2,651,748
Restricted funds		126,511	125,235
Total charity funds		<u><u>£ 2,723,886</u></u>	<u><u>£ 2,776,983</u></u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the Board of Trustees on 20 January 2023 and were signed on its behalf by:

Clive Kilmartin
Trustee

The notes on pages 26 to 35 form part of these financial statements.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Note	2022	2021
		£	£
Net cash (used in) / provided by operating activities	19	(171,210)	121,579
Cash flow from investing activities:			
Dividends, interest and rents from investments		37,899	33,667
Fixed asset purchases		(2,510)	(5,289)
Net cash provided by investing activities		35,389	28,378
Change in cash and cash equivalents in the year	20	(135,821)	149,957
Cash and cash equivalents at beginning of the year		1,435,853	1,285,896
Cash and cash equivalents at end of the year	21	£1,300,032	£1,435,853

The notes on pages 26 to 35 form part of these financial statements.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 ACCOUNTING POLICIES

Legal entity

The General Service board of Alcoholics Anonymous (Great Britain) Limited is regulated by the Charity Commission (226745), limited by guarantee and is registered in England and Wales. The address of the registered office and principal place of business is The General Service Office, P.O. BOX 1, 10 Toft Green, YORK, YO1 7NJ. The Charity is also registered in Scotland (SC038023).

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK, the Companies Act 2006, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The General Service board of Alcoholics Anonymous (Great Britain) Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The accounts are presented in UK Sterling pounds (£).

Going concern

The Trustees/Directors have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the Charitable Company to continue in operational existence for the foreseeable future, and have adequate contingency plans in the event that income streams are reduced. Consequently the financial statements have been prepared on the basis that the Charitable Company is a going concern.

Donations

Donations receivable for the general purpose of the Charity are credited to "unrestricted funds". Donations for purposes restricted by the wishes of the donor are taken to "restricted funds" where these wishes are legally binding on the Trustees.

Other trading activities

All other incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Investment income

Investment income has been accounted for on a cash receipt basis.

Expenditure and irrecoverable VAT

Expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer-term liabilities. Expenditure attributable to more than one cost category is apportioned to them on the basis of the estimated amount attributable to each activity in the year, either by reference to staff time or the use made of the underlying assets, as appropriate. Expenses are shown net of VAT with the irrecoverable element included within direct costs.

Governance costs are costs associated with constitutional and statutory requirements. They include audit fees and estimated costs linked to the strategic management of the Charity. Support costs are those incurred directly in support of expenditure on the objects of the Charity.

Tangible fixed assets

Tangible fixed assets are included in the financial statements at their historical cost. Tangible fixed assets are capitalised when the cost exceeds £500.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 ACCOUNTING POLICIES (continued)

Depreciation

Depreciation is calculated to write off the cost of fixed assets over their expected useful lives on a straight line basis. The rates used are as follows:

Fixtures and fittings	25% per annum straight line
Computer equipment	33% per annum straight line

Investments

Investments are included on the Balance Sheet and are stated at market value as at the balance sheet date. Gains and losses on disposal and revaluations of investments are charged or credited to other Statement of Financial Activities.

Stocks

Stocks are stated at the lower of cost and net realisable value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and any short term deposit accounts with a maturity of three months or less from the date of opening.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Where the Charity has received magazine subscriptions in advance the amount is treated as deferred income. When each monthly issue is sent the amount deferred is reduced accordingly.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pension schemes

The pension contributions charged represent contributions payable by the charity to employee's personal pension plans in the accounting period.

Operating leases

Rentals payable under operating leases are charged in the SOFA on a straight line basis over the lease term.

Funds structure

Funds comprise unrestricted funds which have not been designated for other purposes, and are available for use at the discretion of the Trustees in accordance with the charitable objectives. Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

2 TAXATION

As a registered charity, The General Service board of Alcoholics Anonymous (Great Britain) Limited is exempt from the tax on income falling within sections 466 to 493 of the Corporation Tax Act 2010 to the extent that this is applied to its charitable objects. No tax charges have arisen in the Company.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

3 OPERATING SURPLUS	2022	2021
The surplus for the year is stated after charging:	£	£
Depreciation	2,600	1,764
Auditor's remuneration	8,000	8,000
Other fees paid to auditor	1,600	1,600
	<hr/>	<hr/>
4 DONATIONS AND LEGACIES	2022	2021
	£	£
Contributions	983,742	785,790
Covenants	50,026	40,442
Conventions	1,355	773
Conference	107,938	-
	<hr/>	<hr/>
	1,143,061	827,005
	<hr/>	<hr/>

£7,207 of income from donations and legacies relate to restricted funds (2021: £5,718).

The Charity benefits from the input of volunteers who assist with the quarterly packing of the quarterly newsletters. In accordance with the Charities SORP, the economic contribution of volunteers is not recognised in the Financial Statements.

5 OTHER TRADING ACTIVITIES	2022	2021
	£	£
Sales of literature	703,715	457,315
	<hr/>	<hr/>
	£ 703,715	£ 457,315
	<hr/>	<hr/>

£19,388 of other trading activities relates to restricted funds (2021: £15,964).

Literature is sold at a surplus to assist in the support of the primary purpose.

6 INVESTMENT INCOME	2022	2021
	£	£
Fixed asset investment income	33,975	33,618
Deposit account interest	3,924	49
	<hr/>	<hr/>
	£ 37,899	£ 33,667
	<hr/>	<hr/>

£10 of investment income relates to restricted funds (2021: £3).

7 TOTAL RESOURCES EXPENDED	Raising funds	Direct	Support	Total
	£	£	£	2022
				£
Charitable expenditure	811,285	507,787	504,397	1,823,469
	<hr/>	<hr/>	<hr/>	<hr/>
	Raising funds	Direct	Support	Total
	£	£	£	2021
				£
Charitable expenditure	430,300	398,650	356,546	1,185,496
	<hr/>	<hr/>	<hr/>	<hr/>

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

7 TOTAL RESOURCES EXPENDED - continued

Raising funds include:	<i>Basis of allocation</i>	2022 £	2021 £
Purchase of literature	direct	249,195	172,484
Staff costs	usage	61,368	53,768
Premises costs	usage	36,902	34,364
Office expenses	usage	88,491	76,706
Public information and publication costs	direct	35,307	35,669
Conference costs	direct	228,014	48
Website	direct	18,342	5,529
Irrecoverable VAT	direct	54,835	29,827
Financial expenses	direct	15,982	12,227
General expenses (archives)	direct	22,849	6,504
Bad debts written off	direct	-	3,174
		£ 811,285	£ 430,300

All raising funds costs relate to unrestricted funds.

Charitable activities include:	<i>Basis of allocation</i>	2022 £	2021 £
Staff costs	usage	319,113	279,597
Premises costs	usage	70,149	69,434
Office expenses	usage	35,672	32,510
General expenses (travel, meetings and fund expenditure)	direct	82,853	17,109
		£ 507,787	£ 398,650

£27 of charitable activities costs relates to restricted funds (2021: (£1,083)).

Support costs comprises of:

	Management £	Governance costs £	2022 £
Charitable expenditure	381,329	123,068	504,397

	Management £	Governance costs £	2021 £
Charitable expenditure	310,020	46,526	356,546

Management costs include:	<i>Basis of allocation</i>	2022 £	2021 £
Staff costs	usage	233,198	204,321
Premises costs	usage	54,528	52,513
Office expenses	usage	40,570	35,687
Financial expenses	usage	65	78
General expenses (travel, meetings and training)	direct	52,968	17,421
		£ 381,329	£ 310,020

£65 of management costs related to restricted funds (2021: £78).

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

7 TOTAL RESOURCES EXPENDED - continued

Governance costs include:	<i>Basis of allocation</i>	2022	2021
		£	£
Trustees' expenses	direct	53,039	14,004
Professional fees	direct	70,029	32,522
		£ 123,068	£ 46,526

All governance costs relate to unrestricted expenditure.

8 STAFF COSTS

	2022	2021
	£	£
Wages and salaries	515,501	453,990
Social security costs	49,934	40,982
Defined contribution pension costs	48,244	42,714
	£ 613,679	£ 537,686

The average number of employees during the year was as follows:

Full-time staff	12	10
Part-time staff	8	10
	20	20

No employees received benefits in excess of £60,000.

Each member of staff has a contract which requires them to deal with fellowship services, support services and administration tasks. The trustees estimate the time spent is in proportion to the costs allocated. The number of trustees and employees whose benefits exceeded £60,000 in the year was nil (2021: nil).

The key management personnel of the charitable company, comprise the trustees and senior leadership team as disclosed on page 8. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charitable company was £317,417 (2021: £287,413).

9 TANGIBLE FIXED ASSETS

	Fixtures and fittings	Computer equipment	Total
	£	£	£
Cost:			
At 1 October 2021	135,757	36,868	172,625
Additions	-	2,510	2,510
At 30 September 2022	135,757	39,378	175,135
Depreciation:			
At 1 October 2021	135,757	33,342	169,099
Charge for the year	-	2,600	2,600
At 30 September 2022	135,757	35,942	171,699
Net book values:			
30 September 2022	£ -	£ 3,436	£ 3,436
30 September 2021	£ -	£ 3,526	£ 3,526

All of the tangible fixed assets relate to unrestricted funds.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

10 FIXED ASSET INVESTMENTS

**Listed
investments
£**

At 1 October 2021	1,186,293
Revaluations	(81,974)
	<hr/>
At 30 September 2022	1,104,319
	<hr/>

Net book value

At 30 September 2022	£ 1,104,319
	<hr/>
At 30 September 2021	£ 1,186,293
	<hr/>

All fixed asset investments related to unrestricted funds and there were no investment assets outside the UK.

Historical cost £ 880,171

The following investment represents more than 5% of the total investments:

- COIF Charities Ethical Investment Fund (market value: £1,104,319)

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the Balance Sheet date.

11 STOCKS

	2022	2021
	£	£
Goods for resale	£ 256,245	£ 193,792
	<hr/>	<hr/>

All stock relates to unrestricted funds.

12 DEBTORS

	2022	2021
	£	£
Trade debtors	37,305	22,338
Other debtors	14,072	16,484
Prepayments and accrued income	51,868	60,878
	<hr/>	<hr/>
	£ 103,245	£ 99,700
	<hr/>	<hr/>

All debtors relate to unrestricted funds.

13 CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	8,088	74,403
Accruals and deferred income	32,813	59,933
Other creditors	2,490	7,845
	<hr/>	<hr/>
	£ 43,391	£ 142,181
	<hr/>	<hr/>

All creditors relate to unrestricted funds.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

14 DEFERRED INCOME	2022	2021
	£	£
Fees received in advance		
Balance at 1 October 2021	8,652	38,005
Released to statement of financial activities	(8,652)	(38,005)
	<u>-</u>	<u>-</u>
Deferred in the period	11,471	8,652
Deferred income at 30 September 2022	<u>£ 11,471</u>	<u>£ 8,652</u>

The deferred income includes amounts paid in advance for Share and Roundabout magazine subscriptions.

15 FUNDS

	Balance at 01/10/2021 £	Income £	Expended £	Gains on investments £	Balance at 30/09/2022 £
Undesignated funds					
General Fund	2,651,748	1,825,751	(1,798,150)	(81,974)	2,597,375
Restricted funds					
Development Fund	49,541	19,388	(227)	-	68,702
European Service Meeting	75,694	7,207	(25,092)	-	57,809
	<u>125,235</u>	<u>26,595</u>	<u>(25,319)</u>	<u>-</u>	<u>126,511</u>
Total Funds	<u>£ 2,776,983</u>	<u>£ 1,852,346</u>	<u>£ (1,823,469)</u>	<u>£ (81,974)</u>	<u>£ 2,723,886</u>

	Balance at 01/10/2020 £	Income £	Expended £	Gains on investments £	Balance at 30/09/2021 £
Undesignated funds					
General Fund	2,414,097	1,302,794	(1,186,501)	121,358	2,651,748
Restricted funds					
Development Fund	33,577	15,964	-	-	49,541
European Service Meeting	68,968	5,721	1,005	-	75,694
	<u>102,545</u>	<u>21,685</u>	<u>1,005</u>	<u>-</u>	<u>125,235</u>
Total Funds	<u>£ 2,516,642</u>	<u>£ 1,324,479</u>	<u>£ (1,185,496)</u>	<u>£ 121,358</u>	<u>£ 2,776,983</u>

Development fund

The Development fund related to book royalties arriving from the sale of The Big Book, As Bill Sees It and 12 Steps and 12 traditions. Expenditure for the development Fund must have board approval and will be used to help and support the establishment of the Fellowship aboard.

European Service Meeting

The primary purpose of the European Service Meeting is to carry the message to the alcoholic who still suffers, whoever he may be, whatever the language he speaks. The European Service meeting fund is administered by the General Service Board of AA (GB) Ltd and is currently self-supporting by contributions of those countries which attend the ESM.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Investments £	Net current assets £	Total 2022 £
Unrestricted funds	3,436	1,104,319	1,489,620	2,597,375
Restricted funds	-	-	126,511	126,511
	<u>£ 3,436</u>	<u>£ 1,104,319</u>	<u>£ 1,616,131</u>	<u>£ 2,723,886</u>

	Tangible fixed assets £	Investments £	Net current assets £	Total 2021 £
Unrestricted funds	3,526	1,186,293	1,461,929	2,651,748
Restricted funds	-	-	125,235	125,235
	<u>£ 3,526</u>	<u>£ 1,186,293</u>	<u>£ 1,587,164</u>	<u>£ 2,776,983</u>

17 OPERATING LEASE COMMITMENTS

As at 30 September the charitable company had future minimum lease payments under non-cancellable operating as follows:

	2022 £	2021 £
Within one year	78,841	83,380
Between one and five years	300,000	304,190
In more than five years	318,750	393,750
	<u>£ 697,591</u>	<u>£ 781,320</u>

18 RELATED PARTIES

Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustee expenses

Expenses amounting to £53,059 were paid to all trustees for expenses relating to travel, subsistence and accommodation whilst attending meetings and events on behalf of the general service board (2021: £14,004 to all trustees).

Trustee other related parties

There were no related party transactions during the year which were not offered on the same terms as the general public.

There are no other related parties.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

19 RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2022 £	2021 £
Net income/(expenditure) for the reporting period	(53,097)	260,341
Depreciation of tangible fixed assets	2,600	1,763
Gains on investments	81,974	(121,358)
Dividends, interest and rents from investments	(37,899)	(33,667)
(Increase)/decrease in stocks	(62,453)	(79,534)
(Increase)/decrease in debtors	(3,545)	(12,161)
(Decrease)/increase in creditors	(98,790)	106,195
<i>Net cash used in operating activities</i>	£ (171,210)	£ 121,579

20 ANALYSIS OF CHANGES IN NET DEBT

	At 01/10/2021 £	Cash-flows £	At 30/09/2022 £
Cash	1,435,853	(135,821)	1,300,032
	£ 1,435,853	£ (135,821)	£ 1,300,032

21 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash at bank and in hand	1,300,032	1,435,853
Total cash and cash equivalents	£ 1,300,032	£ 1,435,853

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

22 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and endowments from:				
Donations and legacies	821,318	5,687	827,005	911,608
Other trading activities	441,351	15,964	457,315	438,208
Investments	33,633	34	33,667	42,404
Government grant income - CJRS	6,492	-	6,492	29,997
Total income	£ 1,302,794	£ 21,685	£ 1,324,479	£ 1,422,217
Expenditure on:				
Raising funds	430,300	-	430,300	464,132
Charitable activities	756,201	(1,005)	755,196	851,024
Total expenditure	£ 1,186,501	£ (1,005)	£ 1,185,496	£ 1,315,156
Net income/(expenditure) before gain on investments	116,293	22,690	138,983	107,061
Net gains on investments	121,358	-	121,358	49,387
Net income/(expenditure) for the year	237,651	22,690	260,341	156,448
Reconciliation of funds:				
Total funds brought forward	2,414,097	102,545	2,516,642	2,360,194
Total funds carried forward	£ 2,651,748	£ 125,235	£ 2,776,983	£ 2,516,642

The following pages do not form part of the statutory financial statements
and contain unaudited information

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Income	2022		2021	
	£	£	£	£
Donations and legacies				
Contributions	983,742		785,790	
Covenants	50,026		40,442	
Conventions	1,355		773	
Conference	107,938		-	
<i>Total donations and legacies</i>		1,143,061		827,005
Other trading activities				
Sales of literature	703,715		457,315	
		703,715		457,315
Investments				
Fixed asset investment income	33,975		33,618	
Deposit account interest	3,924		49	
<i>Total income from investments</i>		37,899		33,667
Government grant income				
CJRS grant income		(32,329)		6,492
Total income		1,852,346		1,324,479
Expenditure				
Raising funds				
<i>Literature Costs</i>				
Purchase of literature	249,195		172,484	
Wages and salaries	51,551		45,399	
Social security	4,993		4,098	
Pensions	4,824		4,271	
Rent and rates	28,994		31,479	
Repairs and renewals	5,377		254	
Insurance	1,004		1,460	
Light and heat	1,527		1,171	
Telephone	2,486		2,930	
Office equipment	2,994		2,754	
Printing and stationery	1,731		921	
Office postage	71,122		63,695	
Computer expenses	9,291		5,818	
Irrecoverable VAT	54,835		29,827	
Archives	14,393		465	
Conference	228,014		48	
Professional conferences	2,035		(50)	
Public information	24,752		24,735	
Share expenses	7,200		8,300	
Roundabout expenses	1,320		2,684	
<i>Carried forward</i>	767,638		402,743	

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	2022	2021
	£	£
Raising funds - continued		
<i>Brought forward</i>	767,638	402,743
General expenses	8,456	6,039
Website	18,342	5,529
Depreciation	867	588
Bank charges	15,982	12,227
Bad debts written off	-	3,174
<i>Total raising funds expenditure</i>	811,285	430,300
Charitable activities		
<i>Fellowship Costs</i>		
Wages and salaries	268,060	236,075
Social security	25,966	21,311
Pensions	25,087	22,211
Rent and rates	60,685	65,886
Repairs and renewals	6,274	296
Insurance	1,172	1,704
Light and heat	2,018	1,548
Telephone	10,674	12,581
Office equipment	5,989	5,507
Printing and stationery	2,442	1,927
Office postage	6,409	6,089
Computer expenses	9,291	5,818
Delegate expenses	27	(1,083)
World service meeting	26,670	(7,116)
Advertising	8,534	9,825
General expenses	8,455	6,039
Travel	39,167	9,444
Depreciation	867	588
<i>Total fellowship expenditure</i>	507,787	398,650
<i>Administration Costs</i>		
Wages and salaries	195,890	172,516
Social security	18,975	15,573
Pensions	18,333	16,232
Rent and rates	45,176	49,049
Repairs and renewals	6,274	296
Insurance	1,172	1,704
Light and heat	1,906	1,464
Telephone	16,084	18,957
Office equipment	5,989	5,507
Printing and stationery	4,780	1,435
Office postage	3,561	3,383
<i>Carried forward</i>	318,140	286,116

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	2022		2021	
	£	£	£	£
Charitable activities - continued				
<i>Brought forward</i>	318,140		286,116	
Computer expenses	9,290		5,817	
General expenses	8,455		6,039	
Training courses	5,346		1,938	
Travel	39,167		9,444	
Depreciation	866		588	
Bank charges	65		78	
	<hr/>		<hr/>	
<i>Administration costs</i>	381,329		310,020	
<i>Governance costs</i>				
Trustees' expenses	53,039		14,004	
Professional fees	70,029		32,522	
	<hr/>		<hr/>	
<i>Governance costs</i>	123,068		46,526	
<i>Total support costs charitable expenditure</i>	504,397		356,546	
<i>Total expenditure on charitable activities</i>		1,012,184		755,196
Total expenditure		<hr/> 1,823,469		<hr/> 1,185,496
Net income before gains on investments		28,877		138,983
Net (losses)/ gains on investments		(81,974)		121,358
Net (expenditure)/ income		<hr/> £ (53,097)		<hr/> £ 260,341



General Service Board of Alcoholics Anonymous (Great Britain) Limited

P.O. Box 1, 10 Toft Green

York,

YO1 7NJ

Telephone 01904 644026

Registered Charity Nos 226745/SC038023



Partner: Sarah Wearing (sarah.wearing@hphonline.co.uk)

**THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS
(GREAT BRITAIN) LIMITED**

30 SEPTEMBER 2022

Audit Findings Report issued 18 January 2023

Contents

- 1. Executive Summary**
- 2. Matters from our audit**
- 3. Systems and control issues**
- 4. Matters from last year**
- 5. Reporting audit adjustments**
- 6. External developments**
- 7. Audit procedures and approach**
- 8. Fraud and irregularities and our audit reporting**
- Appendix 1 – Letter of representations**

1. Executive Summary

This report summarises our key findings in connection with the audit of the financial statements of The General Service Board of Alcoholics Anonymous (Great Britain) Limited for the year ended 30 September 2022. We would like to express our appreciation for the assistance provided to us by the finance team and the other staff at the charitable company during our audit.

Use of this report

This report has been prepared for the sole use of the Trustees of the entity and its contents should not be disclosed to third parties, or placed on the public file, without our prior written consent. We assume no duty, responsibility or liability to any other person who has access to this report.

Summary of matters

There were:

- Two (2021 - Six) audit adjustments above trivial errors at the year end of which none remain unadjusted for in the accounts
- Two (2021 - Two) system weaknesses highlighted
- One (2021 - Two) prior year matters still remaining outstanding

Trivial errors, those below £1,000, are not reported within this report.

Overall conclusion and opinion

We have substantially completed our audit subject to the matters set out below.

- Completion of the going concern and post-Balance Sheet events reviews
- Receipt of the signed letter of representation

On satisfactory completion of the outstanding matters, we anticipate issuing an unmodified audit opinion on the truth and fairness of the financial statements.

2. Matters from our audit

Our audit processes include reviewing the accounting practices of The General Service Board of Alcoholics Anonymous (Great Britain) Limited and the disclosures made in the statutory financial statements and the annual report of the Trustees. Details of key issues from this review and from our other audit work and related discussions with management have been recorded below.

- **Journal corrections**

The reversal of prepayments and accruals for 2021 and two other year end journals were not processed correctly through the income and expenditure statement.

- **Management override of controls**

Auditing standards require us to consider as a significant audit risk area of potential or actual management override of controls. In completing our audit we have therefore considered the following matters.

Significant accounting estimates and judgements

A revised auditing standard, ISA (UK) 540 (Revised) Auditing Accounting Estimates and Related Disclosures, effective for accounting periods commencing on or after 15 December 2019, is applicable for the current year, and required additional audit focus over management's estimates, including undertaking separate risk assessments for both inherent and control risks. In respect of the former, consideration is given to the estimation uncertainty, the subjectivity, and the complexity of the estimate. We are also required to consider whether the disclosures made in the financial statements are reasonable.

There are no significant estimates in the accounts.

Controls around journal entries and the financial reporting process

We reviewed and carried out sample testing on the Charity's controls around the processing of journal adjustments (how journals are initiated, authorised and processed) and the preparation of the annual financial statements. We also considered the risk of potential manipulation by journal entry to mask fraud.

We did not identify any instances of management override of controls or other issues from our sample testing of the Charity journals. However, we note that journal processing can be an area of potential risk and it is good practice to include consideration of this within the overall Charity's risk assessment. **Several year end journals were not processed correctly see section 3.**

Significant transactions outside the normal course of business

We are required to consider the impact on the financial statements if there are any significant transactions occurring outside of the normal course of the Charity's business.

No such transactions were highlighted to us at the audit planning stage.

- **Going Concern**

In preparing the financial statements to comply with Financial Reporting Standard 102 the Trustees and management are required to make an assessment of the Charity's ability to continue as a going concern. In assessing whether the going concern assumption is appropriate, the Trustees and management are required to consider all available information about the future of the Charity in the period of at least, but not limited to, twelve months from the date when the financial statements are approved and authorised for issue.

The Trustees' going concern assessment is a key area of emphasis and importance for our audit and, in accordance with the requirements of ISAs (UK), our audit report includes a specific reference to going concern.

We have discussed this with the Charity's management and explained that our work on going concern includes the following:

- reviewing the period used by Trustees to assess the ability of the Charity to continue as a going concern,
- examining budgets and forecasts prepared by management covering the period of the going concern assessment which adequately take account of the potential impacts of Covid-19 on the charity to ensure that these appropriately support the trustees' conclusion,
- reviewing the accuracy of past budgets and forecasts by comparing the budget for the current year against actual results for the year, and
- reviewed any other information or documentation which the Trustees have used in their going concern assessment.

3. Systems and control issues

Our evaluation of the systems of control at The General Service Board of Alcoholics Anonymous (Great Britain) Limited was carried out for the purposes of our audit and accordingly is not intended to be a comprehensive review of your business processes. It would not necessarily reveal all weaknesses in accounting practice or internal controls which a special investigation might highlight nor irregularities or errors not material in relation to the financial statements.

We have set out below suggested improvements to the Charity's processes and controls which we noted during our audit work and which we would like to bring to your attention. In order to provide you with a clear picture of the significance of issues raised, we have graded the issues raised by significance before any corrective actions are taken:

High		These findings are significant and require urgent action.
Medium		These findings are of a less urgent nature, but still require reasonably prompt action.
Low		These findings merit attention within an agreed timescale.

Issues and implications

Management's comments

3.1 VAT Journal

The journal for the VAT return was posted incorrectly. The partial exemption element was posted the balance sheet and the refund was posted to the income and expenditure account. This is the reverse of what should have been posted. The VAT control account should be reconciled to VAT reclaim every quarter.

To liaise with HPH to correct the journal quarterly processing.

3.2 Reversal of prior year adjustments

Several prior year journal adjustments were incorrectly reversed against balance sheets codes and as a result the impact of the amendments did not go through the income and expenditure accounts.

4. Matters from last year

We have set out below the systems and control issues on which we reported after our audit last year together with an update on how the points raised have been addressed including information on the progress made at the time of the audit of the year financial statements.

Recommendation fully implemented or no longer relevant		
Recommendation partially implemented		
No progress on recommendation		

Please note that these colour codings are based on the status of the actions taken rather than the severity of the observation which is shown against the observation itself.

Observations in 2021

Update in current year

4.1 VAT Journal

The journal for the VAT return was posted incorrectly. The partial exemption element was posted the balance sheet and the refund was posted to the income and expenditure account. This is the reverse of what should have been posted.

The VAT control account should be reconciled to VAT reclaim every quarter.

VAT journal still not posting the irrecoverable element correctly each quarter.

4.2 Stock invoices

Ensure stock invoices are include once stock is received or you own the stock even if held at the printers.

Invoices included in year, but prior year reversal of correction was not amended correctly.

5. Reporting audit adjustments

International standards on Auditing (UK and Ireland) require that we report to you all misstatements which we identified as a result of the audit process and which were not adjusted, unless those matters are clearly trivial in size or nature.

We are pleased to report that there are no non-trivial items identified as a result of our audit work which have not been adjusted in the financial statements.

Agreed adjustments

	Net income	Assets increase/ (decrease)	Liabilities increase/ (decrease)	Funds
	£	£	£	£
Net position at planning	(138,669)	2,734,657	96,453	2,638,204
Client adjustments				
Late invoice updated by client	(1,931)	-	1,931	(1,931)
Depreciation	(2,599)	(2,599)	-	(2,599)
Credit card expense in prior year	(110)	-	-	-
Insurance pay out misclassified	4,029	-	(4,029)	4,029
Audit adjustment				
Reversal of prior year journals	62,631	21,919	(40,713)	62,631
VAT journal corrections	23,552	13,300	(10,251)	23,552
Total adjustments	85,572	32,619	(53,062)	85,682
Net position per financial statements	(53,097)	2,767,277	43,391	2,723,886

We are pleased to report that there are no remaining unadjusted items identified from our audit in excess of the above trivial limit.

6. External developments

The Charities Bill: 5 key changes to charity law

The Charities Act 2022 (the Act) received Royal Assent on 24 February 2022 and brings into force a number of key changes to the Charities Act 2011, aimed at simplifying a number of processes.

While the Act comes into force on the date on which it was passed, a number of the provisions of the Act will only come into force when secondary legislation has been passed. It is expected that this will take place on a staggered basis over the next 12 – 18 months. In addition, the Charity Commission will be updating their guidance and online tools for each change to the Act.

We have set out below some of the key changes.

Governing document amendments

Amendments have been made to the Act to more closely align the rules for charities amending their constitution irrespective of the legal structure. Whilst the Commission will still need to approve any regulated amendments (e.g. changes to the charity's objects), they will now apply the same consistent criteria to approve these.

Permanent endowments

A number of changes have been made in respect of permanent endowments.

Firstly, the definition of permanent endowments has been updated with a simplified definition where property is considered to be a permanent endowment if it is '*subject to a restriction on being expended which distinguishes between income and capital*'.

The Charities Act has also been updated to increase the maximum value of a permanent endowment that Trustees can resolve to release restrictions on spending capital from £10,000 to £25,000. This power has also been extended to incorporated entities.

In addition, a new provision in the Act will allow Trustees to borrow up to 25% of the value of a charity's permanent endowment subject to the amount being repaid within 20 years of being borrowed.

These new and amended powers will grant Trustees of permanently endowed charities increased flexibility in times of economic uncertainty.

Failed appeals

The Act introduces new rules granting the power for trustees to apply cy-près, allowing charities more flexibility in response to a charity appeal that has failed, allowing donations to be applied for another charitable purposes rather than having to be returned to donors under certain conditions:

- i) The donation is a single gift of £120 or less; and the Trustees reasonably believe that during the financial year the total amount received from the donor for the specific charitable purpose is £120 or less (unless the donor states in writing that the gift must be returned if the charitable purposes fail); or
- ii) The donor, after all agreed actions have been taken, cannot be identified or found; or
- iii) The donor cannot be identified (for example cash collections)

In order to avail themselves of the new rules, Trustees will need to pass a resolution having regard to (a) the desirability of securing that the purposes are, so far as reasonably practicable, similar to the specific charitable purposes for which the money or other property was given; and (b) the need for the purposes to be suitable and effective in the light of current social and economic circumstances.

Where the proceeds are in excess of £1,000 a copy of the resolution, along with a statement of their reasons for passing it must be provided to the Commission. Such a resolution does not take effect until consent is provided by the Commission in writing.

Payments to Trustees

Under the Charities Act 2011, Trustees (or a person connected to the trustee) may receive payment for the provision of services to a charity under certain conditions. The Act extends this provision to allow payment for the provision of goods to a charity.

Ex Gratia Payments

Amendments to the act allow for ex gratia payments to be made without the Commission's consent, up to a maximum of £20,000 depending on the charity's income. In addition, the amendments allow this decision to be delegated to staff.

Mergers

A key amendment to the Act allows for legacies to be transferred to a merged charity. This change will remove the need for 'shell charities' to be maintained and therefore reduce administration costs.

Full details of all the changes can be found [here](#) and [here](#).

Responsible investments guidance

The Charity Commission ran a public consultation in April 2021 in respect of updated guidance for responsible investments.

The results of the consultation were published on 18 August 2021, and can be viewed [here](#).

During the consultation two charities were granted permission to bring a case relating to responsible investment to the High Court. They are seeking clarification of the law, and there will be a court hearing in 2022. As a result, the updated guidance is not expected to be published until the court has given its judgement as this may affect the final guidance.

Guidance on hybrid working launch by ACAS

ACAS recently published guidance for employers on hybrid working, following the extended period of remote working as a result of the coronavirus pandemic.

The guidance is broken down into the following five sections:

Considering hybrid working for your organisation

Consulting and preparing to introduce hybrid working

Creating a hybrid working policy

Treating staff fairly in hybrid working; and

Supporting and managing staff in hybrid working

The guidance also considers other legal matters that employers should consider, including data and privacy issues, health and safety issues and working time requirements.

The guidance can be found [here](#).

7. Audit procedures and approach

Our responsibilities

We are required by International Standards on Auditing (UK and Ireland) (“ISAs”) to communicate to you our views about any significant qualitative aspects of the accounting practices, including accounting policies, accounting estimates and financial statement disclosures, as well as any difficulties encountered during the audit, the written representations we are requesting and any other matters which we believe are significant to your oversight of the financial reporting process.

We are required to communicate to you matters arising during the audit in connection with the entity's related parties, matters involving non-compliance with laws and regulations that come to our attention during the course of the audit and if we have identified or suspect fraud involving management, employees who have significant roles in internal control or others where the fraud results in a material misstatement in the financial statements.

We have included in appendix 1 a draft of the representations letter for the entity which we will be requesting from the Trustees when the financial statements are approved.

We have been able to undertake our work as set out in our engagement letter. No restrictions were placed on our audit.

Our approach

Our audit procedures, which are designed primarily to enable us to form an opinion on your financial statements, were carried out in accordance with International Standards on Auditing (UK and Ireland).

Our work continues to combine substantive procedures involving direct verification of balances and transactions, including obtaining confirmations from third parties where we considered this to be necessary, with a review of certain of your financial systems and controls. We also considered as a part of our audit the overall neutrality, consistency and clarity of the disclosures in your financial statements.

We identified in our Audit Planning the range of risks from our understanding of the entity, its people and environment, and the system of internal control which we have taken into account in planning our audit work so as to reduce the risk of material misstatement to an acceptable level. We also noted certain risks which we assessed as requiring special audit attention (“significant risks” or “specific risks”) as well as other transactions and balances which we identified for our audit focus.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED – AUDIT FINDINGS REPORT

Based on the audit work we have carried out we have not identified any changes to our initial assessment of risk. We have been able to carry out the audit tests on the specific areas of risk as set out in our Audit Planning Report and, where appropriate, have commented further on these in this report.

Independence and ethics

We are required by the Ethical Standards issued by the Auditing Practices Board to inform you of any matters that bear upon our objectivity and independence.

HPH has procedures in place to ensure that its partners and professional staff comply with both the APB's Ethical Standards and the Code of Ethics adopted by The Institute of Chartered Accountants in England and Wales.

We are not aware of any relationships between HPH and the entity that would threaten the firm's audit independence or the objectivity of the audit partner and audit staff. In our professional judgement HPH is independent within the meaning of APB Ethical Standards and we have not identified any issues with regard to our integrity, objectivity or independence.

Non-audit services

We are required to bring to your attention professional fees earned by HPH in the year ended 30 September 2022 and an analysis of these is given below:

Payroll	£ 1,600
---------	---------

Use of this report

This report has been prepared for the private use of the Trustees of the entity and its contents should not be disclosed to third parties without our prior written consent. We assume no duty, responsibility or liability to any other person who has access to this report.

8. Fraud and irregularities and our audit reporting

There has been an update to ISA (UK) 700 for accounting periods beginning on or after 15 December 2019, requiring the audit report to include an additional comment to explain to what extent the audit was considered capable of detecting irregularities, including fraud.

Irregularities are acts of omission or commission which are contrary to the prevailing laws or regulations. Fraud includes both fraudulent financial reporting and misstatements resulting from misappropriation of assets.

The primary responsibility for the prevention and detection of both irregularities and fraud rests with the Trustees and management of the organisation. It is important that management, with oversight of those charged with governance, place a strong emphasis on fraud prevention and fraud deterrence. This involves a commitment to creating a culture of honest and ethical behaviours which can be reinforced by an active oversight by those charged with governance.

Our responsibility under ISAs (UK) is to obtain reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. The addition this year to our reporting requirements placed increased emphasis on our understanding of the risks to The General Service Board of Alcoholics Anonymous (Great Britain) Limited from fraud and irregularities and our audit included discussions with management to obtain their assessment of the risk that fraud may cause a significant account balance to contain a material misstatement, as well as other procedures to obtain sufficient appropriate audit evidence.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected even though the audit is properly planned and performed in accordance with the ISAs (UK).

We obtained an understanding of the legal and regulatory frameworks within which the Charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act together with the Charities SORP (FRS102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the Charity's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the Charity for fraud.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the recognition of income and the override of controls by management. Our audit procedures to respond to these risks included e.g. sample testing on the posting of journals, detailed substantive testing on the completeness of income, reviewing regulatory correspondence and reading minutes of meetings of those charged with governance.

Appendix 1 – Letter of representations

GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED

Company Number 00587316

Charity numbers 226745/SC038023

HPH

54 Bootham

YORK

YO30 7XZ

DATE (date of the accounts signed)

Dear Sirs,

We provide this letter in connection with your audit of the financial statements of The General Service Board of Alcoholics Anonymous (Great Britain) Limited for the year ended 30 September 2022 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the charity as at 30 September 2022 and of the results of its operations for the year then ended in accordance with UK Generally Accepted Accounting Practice ("UK GAAP").

We confirm that the following representations are made on the basis of sufficient enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation and that, to the best of our knowledge and belief, we can properly make each of these representations to you.

1. We have fulfilled our responsibility for the fair presentation of the financial statements in accordance with UK GAAP.
2. We acknowledge as trustees our responsibility for making accurate representations to you.

3. We acknowledge our responsibility for the design and implementation of internal control to prevent and detect fraud and errors.
4. We confirm that we have received confirmation from each director who was a director at the time of the approval of the financial statements that:
 - (a) they have taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that you are aware of that information and
 - (b) that so far as they are aware there is no relevant audit information of which you are unaware.
5. We have provided you with all accounting records and relevant information and granted you unrestricted access to persons within the entity, for the purposes of your audit.
6. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records or other information provided to you.
7. In respect of accounting estimates and judgements, we confirm our belief that the significant assumptions used are reasonable.
8. We have considered the adjustments in Appendix 1, proposed by you. In our judgement, these adjustments are appropriate given the information available to us. We further confirm that we have now made these adjustments to the financial statements.
9. We reaffirm that the written representations previously made with respect to the prior period remain appropriate and, in particular they remain appropriate in connection with the restatement made to correct a material misstatement in prior period financial statements that affect the comparative information.
10. We are not aware of any actual or possible litigation or claims against the company whose effects should be considered when preparing the financial statements and these have been reflected in the financial statements in accordance with applicable accounting standards.
11. We confirm that we have considered the Charity Commission and HMRC guidelines relating to charities that operate internationally and that there are no matters that need to be brought to your attention.
12. All grants, donations and other incoming resources, the receipt of which is subject to specific terms and conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such incoming resources.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED – AUDIT FINDINGS REPORT

13. We are not aware of any breaches of our charitable trusts and have advised you of the existence of all endowments and funds maintained by us.
14. There have been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements. Should any material events occur which may necessitate revision of the figures in the financial statements, or inclusion in a note thereto, we will advise you accordingly.
15. We have assessed that there is no significant risk that the financial statements are materially misstated as a result of fraud.
16. We are not aware of any fraud or suspected fraud affecting the charity involving those charged with governance, management or other employees who have a significant role in internal control or who could have a material effect on the financial statements.
17. We are not aware of any allegations by employees, former employees, regulators or others of fraud, or suspected fraud, which would have an impact on the charity's financial statements.
18. We are not aware of any known or suspected instances of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business.
19. We confirm that complete information has been provided to you regarding the identification of related parties and that we are not aware of any significant transactions with related parties other than matters that we consider have been appropriately and adequately disclosed.
20. We confirm we have appropriately accounted for and disclosed related party relationships and transactions in accordance with applicable accounting standards and with the recommendations of the applicable charity SORP.
21. The charity meets its day to day working capital requirements through its current reserves and bank balances held. Based on the level of reserves held the trustees consider that the charity will continue to operate within its working capital. Therefore, the trustees consider it appropriate to prepare the financial statements on a going concern basis.

Yours faithfully

.....

Trustee

Signed on behalf of the board DATE

Appendix 1 – Audit adjustments

Agreed adjustments

	Net income	Assets increase/ (decrease)	Liabilities increase/ (decrease)	Funds
	£	£	£	£
Net position at planning	(138,669)	2,734,657	96,453	2,638,204
Client adjustments				
Late invoice updated by client	(1,931)	-	1,931	(1,931)
Depreciation	(2,599)	(2,599)	-	(2,599)
Credit card expense in prior year	(110)	-	-	-
Insurance pay out misclassified	4,029	-	(4,029)	4,029
Audit adjustment				
Reversal of prior year journals	62,631	21,919	(40,713)	62,631
VAT journal corrections	23,552	13,300	(10,251)	23,552
Total adjustments	85,572	32,619	(53,062)	85,682
Net position per financial statements	(53,097)	2,767,277	43,391	2,723,886



**THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS
(GREAT BRITAIN) LIMITED**

A company limited by guarantee
and
a registered charity numbers: 226745/SC038023

ANNUAL REPORT AND FINANCIAL STATEMENTS
for the year ended
30 September 2022

HPH
Chartered Accountants
54 Bootham
YORK
YO30 7XZ

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS

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THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
CHAIRPERSON'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Introduction

Chairperson's Introduction to Annual Report

Once again, I am pleased to have the honour to present the Annual Report on behalf of the General Service Board of Alcoholics Anonymous, Great Britain.

The main purpose of the General Service Board is to support the Fellowship in its primary purpose of carrying the message of recovery from alcoholism to all who seek its help, to those who are in some way associated with people with alcohol problems, and to the public at large. The charity is also concerned with the proper governance of its affairs and the most effective use of its finances. In this, we adhere to the requirements of the Charity Commission, the Twelve Traditions of Alcoholics Anonymous, and the Concepts for World Service. This annual report sets out to show how the charity has worked towards realising its aims during the last year.

Trustees, who have commitments to their specific Regions are also responsible for the various Board disciplines. We currently have five non-alcoholic trustees on our Board. Our Non-Alcoholic trustees provide immeasurable help in ensuring some balance to the Board and have worked hard to help inform the public about what we do without having to adhere to the constraints of personal anonymity. Their work on the various Board Subcommittees has also proven invaluable.

This year, as in the past, the Board has had some vacancies for trustees both alcoholic and non-alcoholic. Despite this, we have supported all our service disciplines and external events, with individual trustees managing the resulting increased workload.

This year for the first time since the Covid-19 pandemic we were able to hold our annual Conference face to face. Thanks to the work of the Conference Steering Committee and the staff of the General Service Office this was very successful, and the business of Conference was carried out and the spirit of the Fellowship shone through. We also welcomed seven new trustees to our Board, and we also have another new trustee who has joined us and will be ratified at our Conference in April.

The Fellowship has continued to show its resilience to adapt and although some meetings remain online, the majority have returned to face to face meetings.

Our first line of contact services, the traditional telephone service, the now long-established online response service, and the online Chat Now service continues to see a large increase in contacts as more suffering alcoholics have reached out during these uncertain times.

The General Service Office has continued to deal with the large numbers of group changes that have taken place to ensure that people could find recovery wherever they were across the nations that we serve.

We celebrated our 75th year of AA in Great Britain. The Board and the Fellowship had for the past six years been working towards our 75th Anniversary Convention held in Leeds in June, which was a true celebration of recovery and attend by thousands of members.

As a result of us reaching the 75th milestone, the Board alongside the agreement of some of the AA groups, agreed to allow the BBC access to our Fellowship to film a landmark documentary about AA GB, this went out on BBC 2 in December and as a result our website traffic has increased by more than 50 per cent and many suffering alcoholics have come into our meetings. This filming was carried out in accordance with our traditions.

As in previous years, to assist in the development of AA in other countries, we have contributed to the International Literature Fund and provided financial assistance from our Development Fund.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
CHAIRPERSON'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Our trustees have not been able to attend general service conferences in European countries and the World Service Meeting, due to Covid-19 restrictions but have attended Conferences as observers or participants online.

The Board with the help of the Fellowship was also able to hold its annual House of Commons Public Information event this year face to face along with the Welsh Parliament Event.

Amanda Stocks

Chairperson

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Directors, known as the Board (who are also the Trustees of the Charity and whose details are shown in the reference and administrative information section of this report) are pleased to present their Annual Report together with the Financial Statements of the Charity for the year ended 30 September 2022.

The Charity is a Public Benefit Entity.

The Financial Statements comply with the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Companies Act 2006, the Memorandum and Articles of Association, the Financial Reporting Standard applicable in the UK (FRS102), and 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charitable Company's main objective is to assist alcoholics to overcome their addiction to alcohol and maintain sobriety. To achieve that aim the Charitable Company

- serves the Fellowship known as Alcoholics Anonymous in such of its work of assisting alcoholics to achieve sobriety as is of a charitable nature
- publishes and distributing books, pamphlets and other literature relating to alcoholism
- explains the work of the Company to the General Public through the media,
- holds net monies accruing to the Charitable Company pending application to the purposes of the Charitable Company.

In these ways the Charitable Company supports independent local groups established to uphold the primary objective of the Charitable Company.

Public Benefit

The Charitable Company's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the Charitable Company's charitable purposes for the Public Benefit. The Trustees have complied with their duty under Section 17(5) of the Charities Act 2011 to have due regard to Public Benefit guidance published by the Charities Commission and the Trustees have paid due regard to this guidance in deciding what activities the Charitable Company should undertake.

ACHIEVEMENTS AND PERFORMANCE

The primary purpose of Alcoholics Anonymous (AA) is to pass the message of recovery from alcoholism to those who seek help, making that information available to professionals, the media and the public. The General Service Board (GSB) of Alcoholics Anonymous Great Britain works to support the Fellowship of Alcoholics Anonymous and to raise awareness of AA's message of recovery.

Our Tradition of Self Support, underpinned by the Alcoholics Anonymous (Dispositions) Act of 1986, ensures that AA is supported solely through the voluntary contributions of members. The charity continues to achieve a stable financial position and has been able to undertake initiatives that the Fellowship of AA has requested.

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ACHIEVEMENTS AND PERFORMANCE (continued)

Each trustee takes responsibility for a particular area of work within the Board activities, all of which are geared towards raising awareness of all that AA can offer those who seek help. The trustees stay abreast of developments and co-operate with the authorities in these professional areas by communicating on a regular basis, attending conferences and exhibitions and by developing projects for each professional body.

Our 75th Convention took place in Leeds this year in June. The Unity, Service and Recovery in the lead-up to our weekend celebration and throughout the weekend was a great example to all. Sadly, due to Covid and the financial climate, the Committee were unable to reach the target of being self-supporting financially, though I believe it would be fair to say that what was achieved was a terrific effort with around 3,200 members attending. We will be providing a full report to Conference on all aspects of the weekend. From the Committee I would like to pass on our thanks to all at GSB and GSO for their support.

AA Service News has showcased the new AA branding requested by Committee 2, Conference 2019. The publication is a radical departure from the former AA Service News that has been produced over a considerable time. We hope you like it. AA Service News continues to be published quarterly, carrying details of Conference Questions, Parliamentary events across the UK, and news of other notable service events. Your articles on AA service, and now your pictures, are always warmly welcomed. During the pandemic, AA Service News was produced in a digital only format and has continued in this vein. The publication is emailed to those individuals, groups, intergroups and regions with a generic AA email address. As always, AA Service News is placed on the AAGB website, and in AA website Document Library. Many thanks to all contributors.

Archives: The main piece of work by the Archive sub-committee in 2022 was organizing and mounting the archive exhibition at the 75th Anniversary Convention in June in Leeds Museum. We mounted a display of high-quality reproductions of photographs, documents, and pictures on roller banners, together with explanatory texts concerning them. We were also able to show videos from the AA Archive on a two-hour loop programme, including the excellent historical video 'The Journey of Discovery', a video prepared by the Leeds intergroup concerning the development of AA in Leeds and 'Gratitude in Action', the video created especially for the 75 Anniversary Convention, which were seen by most visitors to the exhibition. We did not keep a tally estimated 600 visitors. In September the Archives Network in York was attended by about 20 archivists discussing the value of oral recordings who agreed that the sub-committee should construct a protocol to guide this practice. We also discussed the need to maintain regional and intergroup archives and the importance of encouraging new archivists to take over from those who wish to retire from the post. Finally, to note (i) the appointment of Martin B as Fellowship Archivist, with a revised mandate following the transfer of the Fellowship Archives from GSO to the Borthwick Institute; (ii) the resignation of James Neill from his position as AA Archivist at the Borthwick Institute, which will require the appointment of a new archivist in 2023.

The **Armed Services Sub Committee** met five times this year three online and two at GSO. The sub-committee continues in its primary role to support ASLOs and RASLOs. The sub-committee continues to maintain the Armed Services 12 step list which is now on Google document and is available for telephone responders. The sub-committee would like to update the existing relevant Armed Services literature and is actively seeking armed service members to contribute to this. Members of the sub-committee with the assistance of volunteers ran a drop-in room at the 75th convention where several members expressed an interest in contributing to the new literature and or getting involved in the service structure.

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ACHIEVEMENTS AND PERFORMANCE (continued)

Employment: To offer regular support, encouragement and enthusiasm to all Regional Liaison Officers, or their representatives, our active committee would welcome additional members. A 'Flyer' inviting applications for sub-committee membership was distributed at Conference 2022 and the 75th Celebration. An article will appear in the Spring edition of AA Service News suggesting the journey of service and experience in Employment offered by our Fellowship in preparation for sub-committee membership. Our quarterly sub-committee meetings are held face-to-face by choice; we continue to meet briefly on Zoom each month to update and support each other. At the 75th Celebration, we continuously serviced our 'Employment' room presentation; interesting interactions were being received. Our June annual workshop for Regional Employment Liaison Officers was pleased to invite and welcome several representatives from regions as well as the few Employment Liaison Officers in service. This gave very encouraging active and diverse sharing of employment experience. Preceded by a rehearsal a few days earlier, our Employment Liaison Seminar on Zoom in October encouraged national delegates, offered a diverse agenda, and received appraisal from participants. At the request of Midlands Region in August we presented a workshop to raise enthusiasm for serving as an Employment Liaison Officer. The Plymouth Intergroup invited us to present an Employment Workshop at their September Assembly - with follow-up Shares at later dates. Our review of Employment Literature is underway Our Terms of Reference are updated. Our team maintains stimulating enthusiasm.

FRSC - First Response Sub Committee was set up on a trial basis, for one year, by combining NTSC- National Telephone Sub Committee, ORS- Online Response Sub Committee, formerly part of ECSC- Electronics Communication Sub Committee, and Chat Now also formerly part of ECSC-Electronics Communication Sub Committee. After the trial period and discussion, the Board reverted to the original NTSC and form a new sub-committee combining ORS and Chat Now to form the FROSC- First Response Online Sub Committee. The National Telephone Sub Committee each week receives over 2400 calls to the national helpline number plus an increasing number of calls to local helpline numbers that are easily accessible from the AA GB website. The NTSC manages the 0800 number and currently we have a major focus on the structure of the National Helpline. We have also provided a training document to RTLOs and TLOs and are currently working on finalising a safeguarding document. Chat Now receives, on average, over 1000 messages a month. These messages are usually answered within 5 seconds, and very few if any get missed. ORS receives and answers emails from individuals looking for help but isn't yet ready to call or chat with members.

Health: 2022 continued to be a challenging year for Regional and Intergroup Health Liaison Officers as the pandemic impact on access to hospitals and GP surgeries has taken a long time to change. The successful Open Meeting Workshops have continued throughout the country, reaching trainee doctors and nurses, carrying the message of AA and recovery. The Health Sub Committee has continued to support the HLOs through the website and at the annual RHLO meeting in November. Intergroup HLOs were also able to attend this online and valuable experiences on how to re-engage with the medical profession were shared. The HSC has updated Chapter 6 of the AA Service Handbook, and this will be presented at Conference 2023. A new pamphlet "A Guide for the Health Liaison Officer" has been produced and this will be available in 2023.

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ACHIEVEMENTS AND PERFORMANCE (continued)

Literature: In 2022 the Literature Sub Committee presented Conference with revisions to the following pamphlets: 'Business Meetings, the Group Conscience and Group Conscience Meetings' and 'Sponsorship: Your Questions Answered', a table topper and wallet card 'Safeguarding in AA' as well as a new version of the 'Younger People in AA' (primarily revised by the Young Peoples Sub Committee). All were approved by Conference. Handbook chapters were approved (Archives and Employment, both by the relevant sub-committees), as were several revisions following the sub-committees in-depth review of past Conference decisions. As requested by Conference, we have already been able to progress with a review of both handbooks for 'gender-neutral' language, and created table topper and wallet cards on medication, using previously approved Conference wording. Following Conferences in 2021 and 2022 that discussed sponsorship into service and literature revisions, this year we are presenting a pamphlet on the topic, using recounted experience from several members.

Additionally, Conference 2023 committees will review:

- a refreshed Health chapter in the Service Handbook, created by that sub-committee, and the following items for the Structure Handbook:
- revised wording on 'location of Conference',
- an expanded section on 'Regional Assembly',
- a revised section on conventions to provide clarity requested at Conference 2022, and
- an expanded section on 'GSB and Committees',

although this may be further revised following a question to be debated by another Conference committee. We are working on several projects for future Conference approval, including an AAGB leaflet on Mental Health and AA.

Conventions

Northern National Convention: The Northern National Convention was held in March 2022 at The Norbreck Castle Hotel, Blackpool with an attendance of 883. This was the first Northern National Convention in three years and was a resounding success. Over the year the committee have met regularly, and their AGM was held in Blackpool in September. Arrangements are in hand for the next Convention, which is to be held 16th-19th March 2023.

The 65th Scottish National Convention was held at Stirling Court Hotel from the 20th to the 22nd of May. After initial challenges due to Covid 19 restrictions, the Convention went ahead and was a sell-out at capacity of 350. Online registration was used on the dedicated SNC website. The convention took its regular form of meetings being hosted by each region, with a Young Persons and Old timers meeting, the Saturday night meeting was open including an Al-anon speaker and rounded off with a sobriety countdown. Al-anon also had their own meeting room and meetings were well attended. A calculation worked out that 3000 years of sobriety were present over the weekend. The conservatory at the Hotel was given over to invited service disciplines, Roundabout, Health, 75th Anniversary convention, Prisons and Probation/CJS, Armed services, Archives, and a literature table. The Committee met in person and online throughout the year and continues to do so. The planned 66th Scottish National Convention is to be held at a new venue due to increased demand for space and a change of business plan for the previous venue. The Queens Hall, Dunoon has a capacity in the main hall for 450 and the 66th Scottish National Convention will take place from 28th to 30th April 2023.

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ACHIEVEMENTS AND PERFORMANCE (continued)

The Welsh National Convention was held in person at the Metropole Hotel Llandrindnod Wells on the 27th – 29th May 2022 with 143 attendees. The Convention included a Welsh speaking tabletop session with simultaneous translation. Come and go meetings, entertainment and A Sobriety tree The feedback was positive. The dates for 2023 are the 2nd to 4th June.

PI and Ecomms: Following the amalgamation of the PI and Communication committee in July of 2021 and changes taking place in Ecomms and the Telephone Sub Committees. It was agreed that Ecomms would form part of a new PI and Ecomms Sub Committee. Activities this year include supporting the production of the BBC documentary marking the 75th Anniversary of AA GB. The programme was broadcast nationwide in December of 2022. Another major project is the creation of a new AA website in response to questions for conference 2022. It is anticipated that the project will be completed in 2023 and we hope to demo the look of the new website at this year's conference. Two liaison meetings were held one in August for Eclos and another in September for Pilos. Consideration will be given whether these meetings may be amalgamated. We continue to deal with a wide range of media inquiries; media activity was particularly busy in December as a result of the interest generated by the documentary.

Prisons: Many contacts within prisons were lost during the pandemic but things are now starting to recover slowly. Our Prison Liaison Officers have been working hard to re-establish these. There are still problems with the vetting process which needs to be renewed but we are getting there thanks to the perseverance of our Liaison Officers. A Zonal meeting was held in Bristol in November. This provided support and encouragement for our Prison Sponsors. We will be holding a joint Seminar with Probation/Criminal Justice on the 1st of July 2023 at the Park Inn York. One of the speakers in attendance there will be representatives from HMP prison and probations service to explain the vetting/clearance process. The Prison subcommittee has been working well together although it is small, and we would welcome new members. I would like to give a big thank you to all members helping to run AA meetings within the Prisons along with those involved in the Prison Postal Service.

Probation / Criminal Justice Service Liaison Officers (LO's) have been making progress, post covid lockdowns, recent figures show that 515 Alcoholics Anonymous Groups in GB now offer the 'chit' system. Service work locally is increasing with enthusiastic members encouraging cooperation with the professional community. Amendments to the Service Handbook were agreed at Conference and have now been published. The Probation Sub Committee, (currently joined with Prisons) has reviewed and updated the Starter Pack for Liaison Officers and updated Probation/CJS sections on the website with our Webmaster's assistance. A new generic contact email address has been put in place, to avoid confusion and increase effectiveness, providing a central point for members and outside agencies to contact the sub-committee. Service roadshows took place at the Scottish National Convention in May and the 75th Anniversary Convention in June with LO's and sub-committee members providing great service and encouraging participation. Presentations were given online at the request of Plymouth Intergroup in June and HMPPS for their Approved Premises Managers in September, this latter has initiated a cooperative project to increase and reinvigorate connections on a local and national basis raising awareness of AA services. Regional and Intergroup Service at the Glasgow Alcohol Court has necessitated the formation of a committee to continue this valuable initiative and a successful presentation to Justices of the Peace took place in October. The annual Regional Liaison Officers meeting took place on 30th September / 1st October and was very well attended. Two joint Sub Committee meetings took place during the year, one online and the second in person. One joint zonal meeting took place in Bristol with Prisons in November with enthusiastic participation from the local Intergroups and Regions.

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ACHIEVEMENTS AND PERFORMANCE (continued)

Probation literature is being reviewed following requests from LO's and the probation members are actively working on this. A Joint Seminar with Prisons is booked to take place on 30th June/1st July 2023 and the Chief Probation Officer has been invited to speak.

Roundabout: I attended several zoom meetings, before Conference 2022, with Terri, Roundabout Trustee, to introduce me to the Roundabout Sub-committee. I then attended the Roundabout Workshop in Pitlochry on 26/27 March 2022 where I met Cath, Editor, Ian, Link Officer and Dilys and Moira, proof readers, in person. We had an induction/training session, and many good points were raised to be included in the Roundabout magazine. We also discussed how to encourage members to subscribe to Roundabout. Online meetings were held with the sub-committee in April and May. Discussions took place at the Scottish Convention held on 20th to 22nd May in Stirling Court Hotel, University of Sterling and the 75th Anniversary Convention which was held in Leeds in June 2022. The sub-committee attended both Conventions and members' shares were recorded to be written up for the Roundabout magazine. People came forward to sign up for Roundabout subscriptions. 100 surveys were taken to Sterling and Leeds. Roundabout was invited to the one-day Convention in Dundee on September 3rd and Iain, Roundabout Link Officer, and I attended. The Banner and Survey were used at this convention. Moira attended the Cumbernauld One Day Convention on October 15th to assist at the Roundabout Display, Cath attended the Fort William Convention in November. The Roundabout Sub Committee are delighted that Stephen, the Fellowship Calendar and Diary Editor, will liaise with us. The Regional/Intergroup Liaison officers meeting is to be held on 25th March 2023 in Glasgow.

Safeguarding: In 2018 Conference tasked the Board to provide guidance for our Fellowship. Over the past three years, we have carried out this task with the involvement of our Board, regions, intergroups and our Lawyers who acted in an advisory capacity. The concluding guidance, whilst not definitive, is now in Section 5 of the Fellowships Structure Handbook. We are already seeing that the Fellowship is getting the benefit of this work and we hope that it serves us well over the coming years. There has also been a lot of work carried out by our sub-committees regarding Safeguarding specifically in the areas of Telephone helpline, Chat Now and Online Response.

Share: This has been a busy year for SHARE. The team worked very hard to make the SHARE VIP Room at the 75th Convention an interesting space, creating bookmarks, wallet cards and history banners, as well as a PowerPoint presentation. Our Editor was on hand the whole weekend to welcome visitors, answer questions and encourage submissions. It was a tremendous success and as a result, all vacant positions in the SHARE Sub Committee were filled. We have had two virtual meetings this year, and one physical Share Liaison Officers meeting at GSO. There was very low attendance by regional SHARE liaison officers and so we opened it up as a hybrid meeting, inviting intergroup liaison officers to join online. There was plenty of discussion about how to spark more interest in the SHARE service position at regions and intergroups. We have decided to continue with this inclusive type of meeting moving forward. Our Editor, who has been very busy getting to grips with the new style, gave us a preview of how the magazine would look from January 2023. Although it is still very much our beloved 'meeting between meetings' the new look is fresh and attractive, it's definitely a welcome change. My gratitude and admiration go out to everyone on the team for their hard work and commitment to meeting all deadlines and producing a wonderful magazine, particularly our Editor who, alongside everything else, has also managed to train three new editorial readers and take on the duties of assistant Editor.

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ACHIEVEMENTS AND PERFORMANCE (continued)

The **Survey Sub Committee** has been a very small working group for most of 2022 but has just recently welcomed a new member onto the committee which means the committee currently has four members and the trustee Chair. The committee are still looking to recruit two more members who have some experience in delivering surveys or just a keen interest in the survey and how it can benefit the fellowship. The committee has been working hard on an info-graphic based leaflet to report some of the results of the 2020 Survey. This leaflet has taken some time to get off the ground, but the results should be ready to use for PI purposes in the new year.

The committee have also been busy putting together a timeline of work for the 2025 Survey that includes four phases of the process that will begin in 2023/24 with deciding on content of the questionnaire and survey design to the final reporting and dissemination of the results in 2026. The timeline and the leaflet should be complete in the next few months and then the work will begin to put the questionnaire together.

Scottish Parliament event is booked to go ahead on 1st February 2023, following two years of this event being rescheduled, we are delighted it is finally going ahead. The theme is Alcoholics Anonymous Awareness, and we have four confirmed AA speakers and one of our Non-Alcoholic Trustee's, Mr Tom Fox. The emphasis will include the different ways that members came to AA from differing backgrounds and our speakers experience will give wonderful examples of this. An address from our Sponsoring MSP will be followed by our speakers and a question-and-answer session. The committee comprises 2 Regional delegates from ideally all 5 Scottish Regions, and we are still looking for delegates from 1 Region. The committee decided a more structured approach would benefit the event and has agreed on terms of rotation and record keeping. Administrative assistance is provided by the Northern Service office, and we are grateful for our workers there's support. We would invite all members to suggest invitees through their Regional Delegates or directly to the committee for our next event. We look forward to reporting further after the event.

The **Westminster Parliamentary Event Committee** delivered a very well attended face to face event in the Atlee Suite in Portcullis House on 12 May 2022, sponsored and hosted by Labour MP for Liverpool, Dan Carden. Two non-alcoholic professional speakers spoke highly of what AA had to offer. The AA speakers shared their experience strength and hope and talked about how AA is addressing diversity and reaching out to make the fellowship more welcoming and open to people of all different cultures and background. For 2023 the event will be held in Portcullis House on Tuesday 16 May 2023, with Steve Brine, Conservative MP for Winchester the sponsor. The Fellowship is urged to get in touch with their health and professional contacts and to invite their colleagues who would benefit from hearing more about AA. This year, like every year, the emphasis is on is getting professionals and people who come into contact with the still suffering alcoholic and who don't know much about AA to come along to hear what AA has to offer. This is not an event for AA members or even the people we already work with in our PI initiatives although we rely heavily on them to encourage their contacts and colleagues to attend.

Welsh Assembly: The Annual Presentation at the Senedd took place on Wednesday 26th October 2022. It was sponsored by Peredur Owen Griffith MS, of Plaid Cymru went very well indeed and the numbers were up on last year with a good turnout of Professionals, four Politicians and a member of Senedd Staff.

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ACHIEVEMENTS AND PERFORMANCE (continued)

The **Young People Sub Committee** had another busy year. They hosted a 'room' at the 75th Convention in Leeds in June 2022, held two very well-attended Young Peoples meetings and an exhibition of the history of young people in AA. Both the meetings and the exhibition were held at the St Georges Conference Centre, one of the other sites for the 75th Convention. The committee held a seminar in September 2022 in York which was very well attended by enthusiastic RYPLOs as well as intergroup YPLOs. There were speakers from AA and someone from the University of York student union who has worked with AA in the past and talked about where the needs were from his perspective. There were several inspiring AA speakers sharing their experience of bringing the message to young people in AA. The committee had two members rotate out this year and gained three new members. The recruitment of the new members was mainly down to the enthusiasm for the work that came about from the seminar.

The committee decided to hold a roadshow in Cardiff, having heard the fantastic report of the success of the road show in held in Leeds in November 2021, with Leeds going from a city with virtually no young people's meetings to several meetings across the city and other activities going on. The committee chose Cardiff as it looked like there were very few young people's meetings according to the online meeting finder on the AA website. The roadshow will be the 3rd weekend in April 2023.

FUTURE PLANS

Future plans of the charity include the following: -

- review of existing and the issue of new literature including leaflets and pamphlets
- holdings conventions
- committees continuing supporting various groups
- continuing support through phone lines and email

More detail is noted above in the achievements and performance section.

FINANCIAL REVIEW

Introduction

We have lived through another year of great uncertainty, with the pandemic, recovery from it, cost of living crisis and strikes. However, the Fellowship has continued to show its strength and gratitude with generous contributions throughout the whole of the 2021-22 Financial Year. The General Service Board would once again like to **thank you all most sincerely** for your generosity despite these undoubted additional pressures.

General Service Office Including Northern Service Office (NSO) and Southern Service Office (SSO)

All three offices have continued to operate with a full complement of staff. The Staff have continued to split their time working from home and in the offices. This arrangement has continued to work well.

Investments

Our investments continue to be managed by Churches, Charities & Local Authorities (CCLA) ethical fund. It is one of the top performers in the charity sector.

During the year the charity received an income of **£37,899** from our investments.

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FINANCIAL REVIEW (continued)

Literature

Income from the sale of literature amounted to **£703,715**. This represents an increase from the previous year's total of **£457,315**. This is a welcome step in the right direction.

The literature costs realised **£249,195** compared to **£172,484** in 2020-21.

Our Total Income for the year is **£1,852,346**.

Our Total Expenditure for the year is **(£1,823,469)**.

Our Net Income for 2021-22 before gains on investments is **£28,877**.

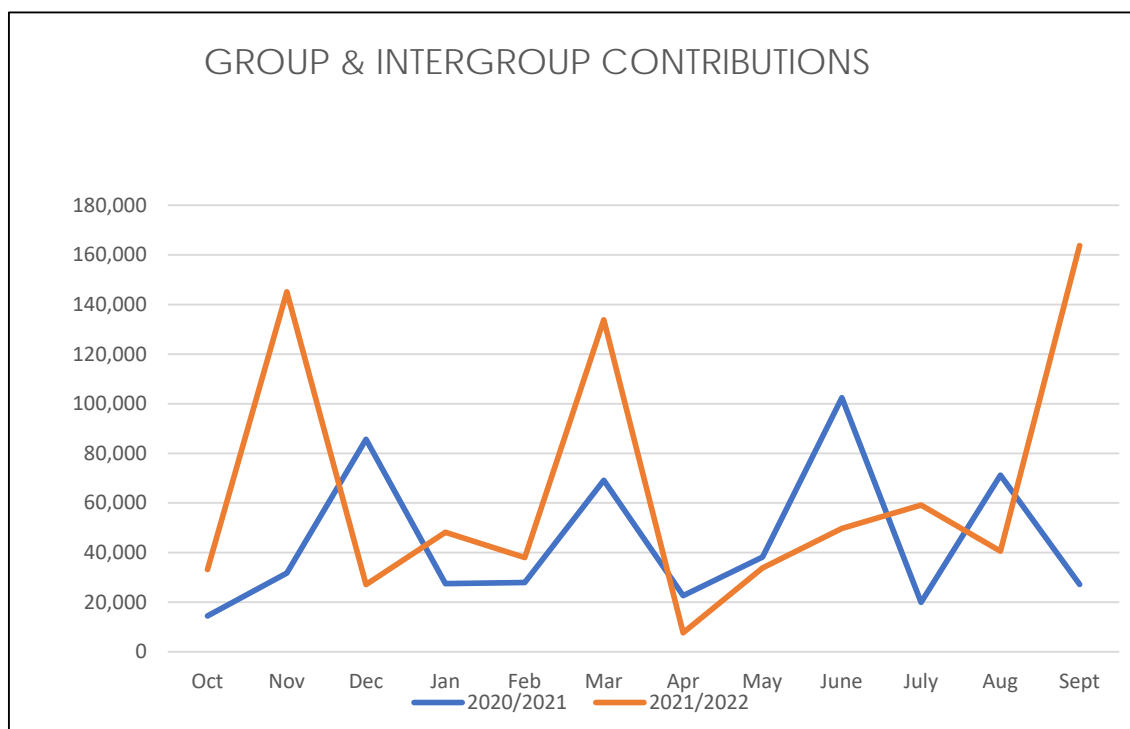
Our Net Loss on Investments is **(£81,974)**.

Therefore, our Net Expenditure is **(£53,097)**.

This gives us a Prudent Reserve for 2022-23 of **£2,279,336** which is **back to pre-pandemic levels, against net unrestricted funds of £2,337,694** (total unrestricted funds – stocks and tangible fixed assets), **leaving a surplus of £58,358**.

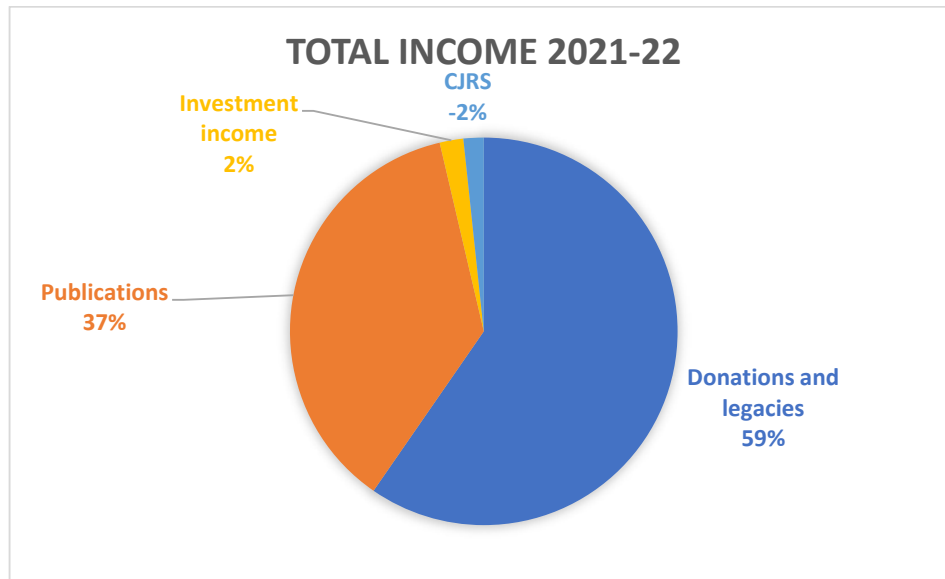
The above figures are detailed in the following pages of this Annual Report. It is extremely heartening to note that despite the challenges that we have all faced during the last three years, the Charity remains in a stable position. **However, a note of caution.** With resumption of activities to pre pandemic levels, our surplus over and above Warranty 2 has now been fully deployed on primary purpose work. To ensure that proper planning and resources for this work across the whole of AAGB can carry on normally, please continue the steady flow of your surplus funds through the service structure when you can.

Once again, the Board would like to thank you for your ongoing generosity.



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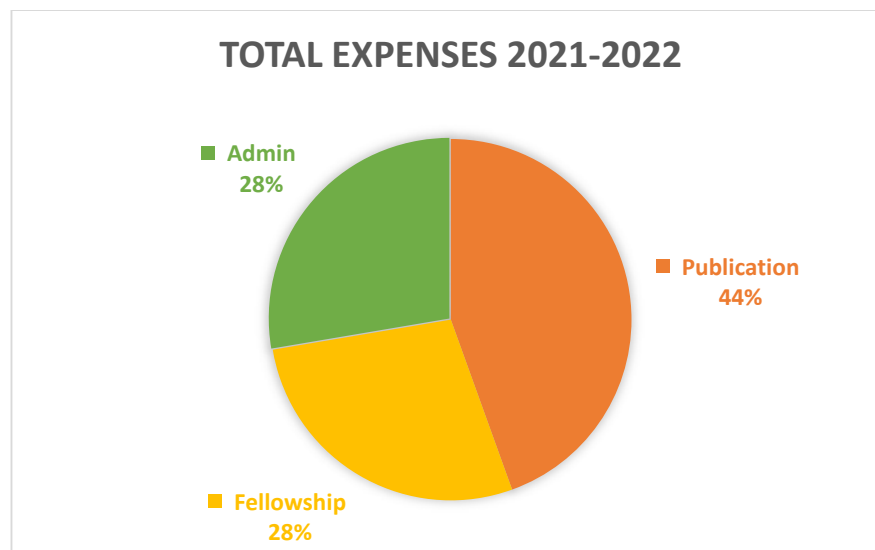
WHERE THE MONEY COMES FROM (ALL FUNDS) 2021/2022



Donations and legacies	Publications	Investment income	CJRS - Refunded
£ 1,143,061	£ 703,715	£ 37,899	£ (32,329)

Total income all Funds: £ 1,852,346

WHERE THE MONEY GOES (ALL FUNDS) 2021/2022



Publications	Fellowship Services	Administration
£ 811,285	£ 507,787	£ 504,397

Total Expenditure all Funds: £ 1,823,469

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance - The Relationships between the Board and its Supporters and Consultation Mechanisms.

The Board is a Limited Company regulated by its Memorandum and Articles of Association as laid down in the Companies Acts. This instrument is a legal document which has bearing only on The General Service Board of Alcoholics Anonymous (Great Britain) Limited.

The Board serves the Fellowship of Alcoholics Anonymous in Great Britain and, in common with other groups of Trusted Servants, depends upon the Twelve Traditions of Alcoholics Anonymous, Twelve Concepts for Service and the Charter of the General Service Conference to guide its policies.

Because the Board is a Charitable Company registered in England, Wales and Scotland these instruments must be appropriate to their application in Great Britain and written in language which makes it clear that the Board recognises its responsibilities under English and Scottish Law.

Alcoholics Anonymous (The Fellowship) is a fellowship of men and women who share their experience, strength and hope with each other that they may solve their common problem and help others to recover from alcoholism. The only requirement for membership is a desire to stop drinking. There are no dues or fees for AA membership; we are self-supporting through our own contributions. AA is not allied with any sect, denomination, politics, organisation or institution, does not wish to engage in any controversy; neither endorses or opposes any causes. Our primary purpose is to stay sober and help other alcoholics to achieve sobriety.

AA members meet as Groups which form elected, representative service bodies, Intergroups and Regions, whose purpose is to facilitate the carrying of the AA message by the groups to the still-suffering alcoholic. This service structure nominates persons for election to the General Service Board. The General Service Board serves the Fellowship by providing central services of various types and is a registered charity. The Groups, Intergroups and Regions are recognised by the Charity Commissioners as informal, autonomous "affiliated groups" which have no independent constitution. As such, they are not to be accountable to the General Service Board nor to the Charity Commission. The governance of Alcoholics Anonymous in Great Britain is based on the voluntary instruments; The Twelve Traditions of Alcoholics Anonymous, Twelve Concepts for Service and the Charter of the General Service Conference. Consultation between the main Charity, the General Service Board, and its Supporters, the Groups, Intergroups and Regions of Alcoholics Anonymous in Great Britain takes place on a regular basis through service forums and workshops and an annual General Service Conference comprised of elected delegates from each of the Regions in Alcoholics Anonymous Great Britain and the Trustees of the Board.

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STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Appointment, induction and training of new Trustees

Appointment of new Trustees:

Trustee appointments are made solely by the General Service Board - Trustees are nominated by Regional bodies of the Fellowship, interviewed by the Nominations Committee of the Board who recommend the candidate they feel is most suitable to the Board who consider the recommendation and decide on the appointment by vote, ratification of the Trustees takes place at our Annual Conference in April after which Trustees have full voting rights. The General Service Board reserves the right to revoke any appointment.

Induction and training of new Trustees:

Induction takes place prior to the General Service Board meeting after Trustee appointments and consists of a presentation to explain the responsibilities of being a Trustee plus documentation which includes 'The Good Trustee Guide'. Subsequently every trustee attends external trustee training.

Key Management remuneration

The Directors consider the Board of Directors, who are also the Charity's Trustees, and the Senior Management Team comprise the Key Management Personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day to day basis. All Directors give of their time freely and no Director received any remuneration in the year. Details of Directors' expenses and related party transactions are disclosed in Note 8 to the Financial Statements.

The pay for the Senior Management Team is reviewed annually and normally increased in accordance with average earnings and CPI inflation. In view of the nature of the Charity, the Directors benchmark against pay levels in other organisations. The remuneration benchmark is above the mid-point of the range paid for similar roles adjusted for a weighting of up to 30% for any additional responsibilities. If recruitment has proven difficult in the recent past a market addition is also paid.

RISK STATEMENT

Our risk assessment is covered by our annual review of our general risk policy, reserves policy and investment policy.

(i) General Policy

The major risks to which the Charity is exposed have been identified by the Trustees, including financial, the traditions of Alcoholics Anonymous and our reputation. The Charity is a non-political organisation and dealing with preservation of integrity is covered in the 12 Traditions of AA, detailed on page 17.

Formal management control systems and procedures, operating policies and manual processes have been agreed and established as part of ongoing risk assessment, to mitigate risks. Mitigation of financial risk is further addressed by the policy of holding reserves, as detailed below.

(ii) Reserves Policy

The Trustees have established a policy whereby reserves held by the Charity should exceed 1.25 years expenditure, which equates to approximately £2,279,336 (2021: £1,481,870). This is considered the minimum to ensure the continuation of the basic services to the Fellowship during times of economic stress.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

RISK STATEMENT (Continued)

The GSB plan to utilise the funds which are currently surplus to basic requirements reserves by:

1. Absorbing the price increases in the production of literature, and where possible, reducing the price of some literature to make it more accessible to Members;
2. Maintaining the current level of subsidies, for example, absorbing any accommodation price increases that would otherwise result in increased Conference Delegate fees;
3. Funding approved projects without prioritisation, in spite of price rises;
4. Continuing to support the development of AA overseas by maintaining its level of contribution to the World Service Literature fund and responding positively to appeals from AAWS; and
5. Continuing to fulfil existing and additional services, as requested by the Fellowship.

(iii) Investment Policy

The investment aim is to achieve steady growth of the capital over the medium term, by holding a proportion of

investment funds in equity or equity-related investments, balanced by a substantial element of lower risk, stable investments of gilts or cash-based investments.

The Charity now holds 400,653 units in the Fund which on 30 September 2022 had a market value of 275.63p per unit. Giving the Charity investment a market value of £1,104,319. Due to the fluctuations within the Stock Market this value will vary week by week. Notwithstanding the sale of the units our investment should still provide the Charity with an estimated regular income of approximately £30,000 per annum.

Members of the General Service Board

Thomas Baldwin
Tim Barker
Charon Bourke
Andrina Cassidy
John Coady
Jo Faul
Tom Fox
Louise Foxcroft
Zelma Kesans
Clive Kilmartin
Hamish McSwan
Mani Mehdikhani
Kieran Moriarty
Barbara Owen
Levey Patocs
Charles Roberts
Stevie Smith
Amanda Stocks
Gretchen Swisher
Justin Tunstall

Ranjan Bhattacharyya

General Secretary

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

GSB PERSONNEL

The following trustees retired from the Board this year:

Erik Abbot (resigned 10 April 2022)
Andrew Wetherell (resigned 17 September 2021)
Norman Brown (resigned 10 April 2022)
Maxine Wilson (resigned 21 November 2021)
Terri Semple (resigned 10 April 2022)
Mike Power (resigned 10 April 2022)
Jonathan Pope (resigned 10 April 2022)
Pat McGuire (resigned 10 April 2022)
Sandi Aarvold (resigned 10 April 2022)

The following trustees were appointed to the Board:

John Coady (appointed 10 April 2022)
Zelma Kesans (appointed 10 April 2022)
Hamish McSwan (appointed 10 April 2022)
Tim Barker (appointed 10 April 2022)
Levey Patocs (appointed 10 April 2022)
Charon Bourke (appointed 10 April 2022)
Andrina Cassidy (appointed 10 April 2022)
Dr Kieran Moriarty (appointed 10 April 2022)
Dr Louise Foxcroft (appointed 28 November 2022)

Key Management Personnel

R Battacharyya - General Secretary
M Tervet - Management Accountant
J Pryke - General Service Board Administrator
A M Smith - Northern Service Office Administrator
S Smyth - Conference Co-ordinator, IT & Technical Manager
S Wright - Office Manager
J P Szajniuk - Southern Service Office Administrator

Auditors

HPH Chartered Accountants
54 Bootham
YORK
YO30 7XZ

Bankers

HSBC Plc
13 Parliament Street
YORK
YO1 8XS

Solicitors

Wrigleys Solicitors LPP
19 Cookridge Street
LEEDS
LS2 EAG

Investment Managers

CCLA Fund Managers Ltd
Senator House
85 Queen Victoria Street
London
EC4V 4ET

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

THE 12 TRADITIONS OF AA

1. Our common welfare should come first; personal recovery depends upon AA unity.
2. For our purpose there is but one ultimate authority - a loving God as He may express Himself in our group conscience. Our leaders are but trusted servants; they do not govern.
3. The only requirement for AA membership is a desire to stop drinking.
4. Each group should be autonomous except in matters affecting other groups or AA as a whole.
5. Each group has but one primary purpose - to carry its message to the alcoholic who still suffers.
6. An AA group ought never endorse, finance, or lend the AA name to any related facility or outside enterprise, lest problems of money, property and prestige divert us from our primary purpose.
7. Every AA group ought to be fully self-supporting, declining outside contributions.
8. AA should remain forever non-professional, but our service centres may employ special workers.
9. AA, as such, ought never be organised; but we may create service boards or committees directly responsible to those they serve.
10. AA has no opinion on outside issues; hence the AA name ought never be drawn into public controversy.
11. Our public relations policy is based on attraction rather than promotion; we need always maintain personal anonymity at the level of press, radio and films.
12. Anonymity is the spiritual foundation of all our traditions, ever reminding us to place principles before personalities.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also the Directors of The General Service Board of Alcoholics Anonymous (Great Britain) Limited (Limited by Guarantee) for the purposes of Company Law) are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company Law requires the Trustees to prepare Financial Statements for each financial period which 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 those Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to 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.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

In so far as the Trustees are aware:

- there is no relevant audit information of which the Charitable Company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Auditors are aware of that information.

AUDITOR

The auditor, HPH is appointed under section 487(1) of the Companies Act 2006.

Approved by order of the board of trustees on 20 January 2023 and signed on its behalf by:

Clive Kilmartin – Trustee

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND THE TRUSTEES OF
THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED

Opinion

We have audited the financial statements of The General Service Board of Alcoholics Anonymous (Great Britain) Limited for the year ended 30 September 2022 which comprise the Statement of Financial Activities and Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- 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, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Chartered Accountants**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND THE TRUSTEES OF****THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED**

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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 and requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; 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' report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement on page 17, 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.

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND THE TRUSTEES OF**THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED****Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section of the Charities Act 2011, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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.

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

- We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.
- In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were Employment legislation, Charity Commission regulations and General Data Protection Regulation (GDPR).
- Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.
- We also considered the opportunities and incentives that may exist within the charitable company for fraud.
- We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and income recognition.

In response to the risk of irregularities and non-compliance with laws and regulations and risk of fraud, we designed procedures which included but were not limited to: sample testing on the posting of journals, detailed substantive testing on the completeness of income, review of trustee's minutes and any correspondence with regulators.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND THE TRUSTEES OF

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations. We are not responsible for preventing fraud and cannot be expected to detect all fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's 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, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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 anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Sarah Wearing (Senior Statutory Auditor)

For and on behalf of HPH, Statutory Auditor

54 Bootham
York
YO30 7XZ

20 January 2023

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	4	1,135,888	7,173	1,143,061	827,005
Other trading activities	5	684,327	19,388	703,715	457,315
Investments	6	37,865	34	37,899	33,667
Government grant income - CJRS		(32,329)	-	(32,329)	6,492
Total income		£ 1,825,751	£ 26,595	£ 1,852,346	£ 1,324,479
Expenditure on:					
Raising funds	7	811,285	-	811,285	430,300
Charitable activities	7	986,865	25,319	1,012,184	755,196
Total expenditure		£ 1,798,150	£ 25,319	£ 1,823,469	£ 1,185,496
Net income before gain on investments					
		27,601	1,276	28,877	138,983
Net (losses) / gains on investments	10	(81,974)	-	(81,974)	121,358
Net income/(expenditure) for the year		(54,373)	1,276	(53,097)	260,341
Reconciliation of funds:					
Total funds brought forward		2,651,748	125,235	2,776,983	2,516,642
Total funds carried forward		£ 2,597,375	£ 126,511	£ 2,723,886	£ 2,776,983

The notes on pages 26 to 35 form part of these financial statements.

Income and net movement in funds derive wholly from continuing operations.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED

BALANCE SHEET

AS AT 30 SEPTEMBER 2022

Company number: 00587316

	Note	2022	2021
		£	£
Fixed assets:			
Tangible fixed assets	9	3,436	3,526
Investments	10	1,104,319	1,186,293
<i>Total fixed assets</i>		1,107,755	1,189,819
Current assets:			
Stocks	11	256,245	193,792
Debtors	12	103,245	99,700
Cash at bank and in hand	21	1,300,032	1,435,853
<i>Total current assets</i>		1,659,522	1,729,345
Liabilities:			
Creditors: amounts falling due within one year	13	(43,391)	(142,181)
<i>Net current assets</i>		1,616,131	1,587,164
Total net assets		£ 2,723,886	£ 2,776,983
The funds of the charity:	15		
Unrestricted funds		2,597,375	2,651,748
Restricted funds		126,511	125,235
Total charity funds		£ 2,723,886	£ 2,776,983

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the Board of Trustees on 20 January 2023 and were signed on its behalf by:

Clive Kilmartin
Trustee

The notes on pages 26 to 35 form part of these financial statements.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Note	2022	2021
		£	£
Net cash (used in) / provided by operating activities	19	(171,210)	121,579
Cash flow from investing activities:			
Dividends, interest and rents from investments		37,899	33,667
Fixed asset purchases		(2,510)	(5,289)
Net cash provided by investing activities		35,389	28,378
Change in cash and cash equivalents in the year	20	(135,821)	149,957
Cash and cash equivalents at beginning of the year		1,435,853	1,285,896
Cash and cash equivalents at end of the year	21	£1,300,032	£1,435,853

The notes on pages 26 to 35 form part of these financial statements.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 ACCOUNTING POLICIES

Legal entity

The General Service board of Alcoholics Anonymous (Great Britain) Limited is regulated by the Charity Commission (226745), limited by guarantee and is registered in England and Wales. The address of the registered office and principal place of business is The General Service Office, P.O. BOX 1, 10 Toft Green, YORK, YO1 7NJ. The Charity is also registered in Scotland (SC038023).

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK, the Companies Act 2006, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The General Service board of Alcoholics Anonymous (Great Britain) Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The accounts are presented in UK Sterling pounds (£).

Going concern

The Trustees/Directors have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the Charitable Company to continue in operational existence for the foreseeable future, and have adequate contingency plans in the event that income streams are reduced. Consequently the financial statements have been prepared on the basis that the Charitable Company is a going concern.

Donations

Donations receivable for the general purpose of the Charity are credited to "unrestricted funds". Donations for purposes restricted by the wishes of the donor are taken to "restricted funds" where these wishes are legally binding on the Trustees.

Other trading activities

All other incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Investment income

Investment income has been accounted for on a cash receipt basis.

Expenditure and irrecoverable VAT

Expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer-term liabilities. Expenditure attributable to more than one cost category is apportioned to them on the basis of the estimated amount attributable to each activity in the year, either by reference to staff time or the use made of the underlying assets, as appropriate. Expenses are shown net of VAT with the irrecoverable element included within direct costs.

Governance costs are costs associated with constitutional and statutory requirements. They include audit fees and estimated costs linked to the strategic management of the Charity. Support costs are those incurred directly in support of expenditure on the objects of the Charity.

Tangible fixed assets

Tangible fixed assets are included in the financial statements at their historical cost. Tangible fixed assets are capitalised when the cost exceeds £500.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 ACCOUNTING POLICIES (continued)

Depreciation

Depreciation is calculated to write off the cost of fixed assets over their expected useful lives on a straight line basis. The rates used are as follows:

Fixtures and fittings	25% per annum straight line
Computer equipment	33% per annum straight line

Investments

Investments are included on the Balance Sheet and are stated at market value as at the balance sheet date. Gains and losses on disposal and revaluations of investments are charged or credited to other Statement of Financial Activities.

Stocks

Stocks are stated at the lower of cost and net realisable value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and any short term deposit accounts with a maturity of three months or less from the date of opening.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Where the Charity has received magazine subscriptions in advance the amount is treated as deferred income. When each monthly issue is sent the amount deferred is reduced accordingly.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pension schemes

The pension contributions charged represent contributions payable by the charity to employee's personal pension plans in the accounting period.

Operating leases

Rentals payable under operating leases are charged in the SOFA on a straight line basis over the lease term.

Funds structure

Funds comprise unrestricted funds which have not been designated for other purposes, and are available for use at the discretion of the Trustees in accordance with the charitable objectives. Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

2 TAXATION

As a registered charity, The General Service board of Alcoholics Anonymous (Great Britain) Limited is exempt from the tax on income falling within sections 466 to 493 of the Corporation Tax Act 2010 to the extent that this is applied to its charitable objects. No tax charges have arisen in the Company.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

3 OPERATING SURPLUS	2022	2021
The surplus for the year is stated after charging:	£	£
Depreciation	2,600	1,764
Auditor's remuneration	8,000	8,000
Other fees paid to auditor	1,600	1,600
	<hr/>	<hr/>
4 DONATIONS AND LEGACIES	2022	2021
	£	£
Contributions	983,742	785,790
Covenants	50,026	40,442
Conventions	1,355	773
Conference	107,938	-
	<hr/>	<hr/>
	1,143,061	827,005
	<hr/>	<hr/>

£7,207 of income from donations and legacies relate to restricted funds (2021: £5,718).

The Charity benefits from the input of volunteers who assist with the quarterly packing of the quarterly newsletters. In accordance with the Charities SORP, the economic contribution of volunteers is not recognised in the Financial Statements.

5 OTHER TRADING ACTIVITIES	2022	2021
	£	£
Sales of literature	703,715	457,315
	<hr/>	<hr/>
	£ 703,715	£ 457,315
	<hr/>	<hr/>

£19,388 of other trading activities relates to restricted funds (2021: £15,964).

Literature is sold at a surplus to assist in the support of the primary purpose.

6 INVESTMENT INCOME	2022	2021
	£	£
Fixed asset investment income	33,975	33,618
Deposit account interest	3,924	49
	<hr/>	<hr/>
	£ 37,899	£ 33,667
	<hr/>	<hr/>

£10 of investment income relates to restricted funds (2021: £3).

7 TOTAL RESOURCES EXPENDED	Raising funds	Direct	Support	Total
	£	£	£	2022
	£	£	£	£
Charitable expenditure	811,285	507,787	504,397	1,823,469
	<hr/>	<hr/>	<hr/>	<hr/>
	Raising funds	Direct	Support	Total
	£	£	£	2021
	£	£	£	£
Charitable expenditure	430,300	398,650	356,546	1,185,496
	<hr/>	<hr/>	<hr/>	<hr/>

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

7 TOTAL RESOURCES EXPENDED - continued

Raising funds include:	<i>Basis of allocation</i>	2022 £	2021 £
Purchase of literature	direct	249,195	172,484
Staff costs	usage	61,368	53,768
Premises costs	usage	36,902	34,364
Office expenses	usage	88,491	76,706
Public information and publication costs	direct	35,307	35,669
Conference costs	direct	228,014	48
Website	direct	18,342	5,529
Irrecoverable VAT	direct	54,835	29,827
Financial expenses	direct	15,982	12,227
General expenses (archives)	direct	22,849	6,504
Bad debts written off	direct	-	3,174
		£ 811,285	£ 430,300

All raising funds costs relate to unrestricted funds.

Charitable activities include:	<i>Basis of allocation</i>	2022 £	2021 £
Staff costs	usage	319,113	279,597
Premises costs	usage	70,149	69,434
Office expenses	usage	35,672	32,510
General expenses (travel, meetings and fund expenditure)	direct	82,853	17,109
		£ 507,787	£ 398,650

£27 of charitable activities costs relates to restricted funds (2021: (£1,083)).

Support costs comprises of:

	Management £	Governance costs £	2022 £
Charitable expenditure	381,329	123,068	504,397
	Management £	Governance costs £	2021 £
Charitable expenditure	310,020	46,526	356,546
	<i>Basis of allocation</i>	2022 £	2021 £
Management costs include:			
Staff costs	usage	233,198	204,321
Premises costs	usage	54,528	52,513
Office expenses	usage	40,570	35,687
Financial expenses	usage	65	78
General expenses (travel, meetings and training)	direct	52,968	17,421
		£ 381,329	£ 310,020

£65 of management costs related to restricted funds (2021: £78).

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

7 TOTAL RESOURCES EXPENDED - continued

Governance costs include:	<i>Basis of allocation</i>	2022	2021
		£	£
Trustees' expenses	direct	53,039	14,004
Professional fees	direct	70,029	32,522
		<u>£ 123,068</u>	<u>£ 46,526</u>

All governance costs relate to unrestricted expenditure.

8 STAFF COSTS

	2022	2021
	£	£
Wages and salaries	515,501	453,990
Social security costs	49,934	40,982
Defined contribution pension costs	48,244	42,714
	<u>£ 613,679</u>	<u>£ 537,686</u>

The average number of employees during the year was as follows:

Full-time staff	12	10
Part-time staff	8	10
	<u>20</u>	<u>20</u>

No employees received benefits in excess of £60,000.

Each member of staff has a contract which requires them to deal with fellowship services, support services and administration tasks. The trustees estimate the time spent is in proportion to the costs allocated. The number of trustees and employees whose benefits exceeded £60,000 in the year was nil (2021: nil).

The key management personnel of the charitable company, comprise the trustees and senior leadership team as disclosed on page 8. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charitable company was £317,417 (2021: £287,413).

9 TANGIBLE FIXED ASSETS

	Fixtures and fittings	Computer equipment	Total
	£	£	£
Cost:			
At 1 October 2021	135,757	36,868	172,625
Additions	-	2,510	2,510
At 30 September 2022	<u>135,757</u>	<u>39,378</u>	<u>175,135</u>
Depreciation:			
At 1 October 2021	135,757	33,342	169,099
Charge for the year	-	2,600	2,600
At 30 September 2022	<u>135,757</u>	<u>35,942</u>	<u>171,699</u>
Net book values:			
30 September 2022	<u>£ -</u>	<u>£ 3,436</u>	<u>£ 3,436</u>
30 September 2021	<u>£ -</u>	<u>£ 3,526</u>	<u>£ 3,526</u>

All of the tangible fixed assets relate to unrestricted funds.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

10 FIXED ASSET INVESTMENTS

**Listed
investments
£**

At 1 October 2021	1,186,293
Revaluations	(81,974)
At 30 September 2022	<u>1,104,319</u>

Net book value

At 30 September 2022	<u>£ 1,104,319</u>
At 30 September 2021	<u>£ 1,186,293</u>

All fixed asset investments related to unrestricted funds and there were no investment assets outside the UK.

Historical cost	<u>£ 880,171</u>
------------------------	------------------

The following investment represents more than 5% of the total investments:

- COIF Charities Ethical Investment Fund (market value: £1,104,319)

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the Balance Sheet date.

11 STOCKS

	2022 £	2021 £
Goods for resale	<u>£ 256,245</u>	<u>£ 193,792</u>

All stock relates to unrestricted funds.

12 DEBTORS

	2022 £	2021 £
Trade debtors	37,305	22,338
Other debtors	14,072	16,484
Prepayments and accrued income	51,868	60,878
	<u>£ 103,245</u>	<u>£ 99,700</u>

All debtors relate to unrestricted funds.

13 CREDITORS: amounts falling due within one year

	2022 £	2021 £
Trade creditors	8,088	74,403
Accruals and deferred income	32,813	59,933
Other creditors	2,490	7,845
	<u>£ 43,391</u>	<u>£ 142,181</u>

All creditors relate to unrestricted funds.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

14 DEFERRED INCOME	2022	2021
	£	£
Fees received in advance		
Balance at 1 October 2021	8,652	38,005
Released to statement of financial activities	(8,652)	(38,005)
	<u>-</u>	<u>-</u>
Deferred in the period	11,471	8,652
Deferred income at 30 September 2022	<u>£ 11,471</u>	<u>£ 8,652</u>

The deferred income includes amounts paid in advance for Share and Roundabout magazine subscriptions.

15 FUNDS

	Balance at 01/10/2021 £	Income £	Expended £	Gains on investments £	Balance at 30/09/2022 £
Undesignated funds					
General Fund	2,651,748	1,825,751	(1,798,150)	(81,974)	2,597,375
Restricted funds					
Development Fund	49,541	19,388	(227)	-	68,702
European Service Meeting	75,694	7,207	(25,092)	-	57,809
	<u>125,235</u>	<u>26,595</u>	<u>(25,319)</u>	<u>-</u>	<u>126,511</u>
Total Funds	<u>£ 2,776,983</u>	<u>£ 1,852,346</u>	<u>£ (1,823,469)</u>	<u>£ (81,974)</u>	<u>£ 2,723,886</u>

	Balance at 01/10/2020 £	Income £	Expended £	Gains on investments £	Balance at 30/09/2021 £
Undesignated funds					
General Fund	2,414,097	1,302,794	(1,186,501)	121,358	2,651,748
Restricted funds					
Development Fund	33,577	15,964	-	-	49,541
European Service Meeting	68,968	5,721	1,005	-	75,694
	<u>102,545</u>	<u>21,685</u>	<u>1,005</u>	<u>-</u>	<u>125,235</u>
Total Funds	<u>£ 2,516,642</u>	<u>£ 1,324,479</u>	<u>£ (1,185,496)</u>	<u>£ 121,358</u>	<u>£ 2,776,983</u>

Development fund

The Development fund related to book royalties arriving from the sale of The Big Book, As Bill Sees It and 12 Steps and 12 traditions. Expenditure for the development Fund must have board approval and will be used to help and support the establishment of the Fellowship aboard.

European Service Meeting

The primary purpose of the European Service Meeting is to carry the message to the alcoholic who still suffers, whoever he may be, whatever the language he speaks. The European Service meeting fund is administered by the General Service Board of AA (GB) Ltd and is currently self-supporting by contributions of those countries which attend the ESM.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Investments	Net current assets	Total 2022
	£	£	£	£
Unrestricted funds	3,436	1,104,319	1,489,620	2,597,375
Restricted funds	-	-	126,511	126,511
	<u>£ 3,436</u>	<u>£ 1,104,319</u>	<u>£ 1,616,131</u>	<u>£ 2,723,886</u>

	Tangible fixed assets	Investments	Net current assets	Total 2021
	£	£	£	£
Unrestricted funds	3,526	1,186,293	1,461,929	2,651,748
Restricted funds	-	-	125,235	125,235
	<u>£ 3,526</u>	<u>£ 1,186,293</u>	<u>£ 1,587,164</u>	<u>£ 2,776,983</u>

17 OPERATING LEASE COMMITMENTS

As at 30 September the charitable company had future minimum lease payments under non-cancellable operating as follows:

	2022	2021
	£	£
Within one year	78,841	83,380
Between one and five years	300,000	304,190
In more than five years	318,750	393,750
	<u>£ 697,591</u>	<u>£ 781,320</u>

18 RELATED PARTIES

Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustee expenses

Expenses amounting to £53,059 were paid to all trustees for expenses relating to travel, subsistence and accommodation whilst attending meetings and events on behalf of the general service board (2021: £14,004 to all trustees).

Trustee other related parties

There were no related party transactions during the year which were not offered on the same terms as the general public.

There are no other related parties.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

19 RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2022 £	2021 £
Net income/(expenditure) for the reporting period	(53,097)	260,341
Depreciation of tangible fixed assets	2,600	1,763
Gains on investments	81,974	(121,358)
Dividends, interest and rents from investments	(37,899)	(33,667)
(Increase)/decrease in stocks	(62,453)	(79,534)
(Increase)/decrease in debtors	(3,545)	(12,161)
(Decrease)/increase in creditors	(98,790)	106,195
<i>Net cash used in operating activities</i>	£ (171,210)	£ 121,579

20 ANALYSIS OF CHANGES IN NET DEBT

	At 01/10/2021 £	Cash-flows £	At 30/09/2022 £
Cash	1,435,853	(135,821)	1,300,032
	£ 1,435,853	£ (135,821)	£ 1,300,032

21 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash at bank and in hand	1,300,032	1,435,853
Total cash and cash equivalents	£ 1,300,032	£ 1,435,853

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

22 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and endowments from:				
Donations and legacies	821,318	5,687	827,005	911,608
Other trading activities	441,351	15,964	457,315	438,208
Investments	33,633	34	33,667	42,404
Government grant income - CJRS	6,492	-	6,492	29,997
Total income	£ 1,302,794	£ 21,685	£ 1,324,479	£ 1,422,217
Expenditure on:				
Raising funds	430,300	-	430,300	464,132
Charitable activities	756,201	(1,005)	755,196	851,024
Total expenditure	£ 1,186,501	£ (1,005)	£ 1,185,496	£ 1,315,156
Net income/(expenditure) before gain on investments	116,293	22,690	138,983	107,061
Net gains on investments	121,358	-	121,358	49,387
Net income/(expenditure) for the year	237,651	22,690	260,341	156,448
Reconciliation of funds:				
Total funds brought forward	2,414,097	102,545	2,516,642	2,360,194
Total funds carried forward	£ 2,651,748	£ 125,235	£ 2,776,983	£ 2,516,642



General Service Board of Alcoholics Anonymous (Great Britain) Limited

P.O. Box 1, 10 Toft Green

York,

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Telephone 01904 644026

Registered Charity Nos 226745/SCO38023



Partner: Sarah Wearing (sarah.wearing@hphonline.co.uk)

**THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS
(GREAT BRITAIN) LIMITED**

30 SEPTEMBER 2022

Audit Findings Report issued 18 January 2023

A handwritten signature in black ink, appearing to read 'C. Attewell'.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED – AUDIT FINDINGS REPORT

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- 1. Executive Summary**
- 2. Matters from our audit**
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- 8. Fraud and irregularities and our audit reporting**
- Appendix 1 – Letter of representations**

HPH Chartered Accountants

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED – AUDIT FINDINGS REPORT

1. Executive Summary

This report summarises our key findings in connection with the audit of the financial statements of The General Service Board of Alcoholics Anonymous (Great Britain) Limited for the year ended 30 September 2022. We would like to express our appreciation for the assistance provided to us by the finance team and the other staff at the charitable company during our audit.

Use of this report

This report has been prepared for the sole use of the Trustees of the entity and its contents should not be disclosed to third parties, or placed on the public file, without our prior written consent. We assume no duty, responsibility or liability to any other person who has access to this report.

Summary of matters

There were:

- Two (2021 - Six) audit adjustments above trivial errors at the year end of which none remain unadjusted for in the accounts
- Two (2021 - Two) system weaknesses highlighted
- One (2021 - Two) prior year matters still remaining outstanding

Trivial errors, those below £1,000, are not reported within this report.

Overall conclusion and opinion

We have substantially completed our audit subject to the matters set out below.

- Completion of the going concern and post-Balance Sheet events reviews
- Receipt of the signed letter of representation

On satisfactory completion of the outstanding matters, we anticipate issuing an unmodified audit opinion on the truth and fairness of the financial statements.

HPH Chartered Accountants

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED – AUDIT FINDINGS REPORT

2. Matters from our audit

Our audit processes include reviewing the accounting practices of The General Service Board of Alcoholics Anonymous (Great Britain) Limited and the disclosures made in the statutory financial statements and the annual report of the Trustees. Details of key issues from this review and from our other audit work and related discussions with management have been recorded below.

- **Journal corrections**

The reversal of prepayments and accruals for 2021 and two other year end journals were not processed correctly through the income and expenditure statement.

- **Management override of controls**

Auditing standards require us to consider as a significant audit risk area of potential or actual management override of controls. In completing our audit we have therefore considered the following matters.

Significant accounting estimates and judgements

A revised auditing standard, ISA (UK) 540 (Revised) Auditing Accounting Estimates and Related Disclosures, effective for accounting periods commencing on or after 15 December 2019, is applicable for the current year, and required additional audit focus over management's estimates, including undertaking separate risk assessments for both inherent and control risks. In respect of the former, consideration is given to the estimation uncertainty, the subjectivity, and the complexity of the estimate. We are also required to consider whether the disclosures made in the financial statements are reasonable.

There are no significant estimates in the accounts.

Controls around journal entries and the financial reporting process

We reviewed and carried out sample testing on the Charity's controls around the processing of journal adjustments (how journals are initiated, authorised and processed) and the preparation of the annual financial statements. We also considered the risk of potential manipulation by journal entry to mask fraud.

We did not identify any instances of management override of controls or other issues from our sample testing of the Charity journals. However, we note that journal processing can be an area of potential risk and it is good practice to include consideration of this within the overall Charity's risk assessment. **Several year end journals were not processed correctly see section 3.**

Significant transactions outside the normal course of business

We are required to consider the impact on the financial statements if there are any significant transactions occurring outside of the normal course of the Charity's business.

HPH Chartered Accountants

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED – AUDIT FINDINGS REPORT

No such transactions were highlighted to us at the audit planning stage.

- **Going Concern**

In preparing the financial statements to comply with Financial Reporting Standard 102 the Trustees and management are required to make an assessment of the Charity's ability to continue as a going concern. In assessing whether the going concern assumption is appropriate, the Trustees and management are required to consider all available information about the future of the Charity in the period of at least, but not limited to, twelve months from the date when the financial statements are approved and authorised for issue.

The Trustees' going concern assessment is a key area of emphasis and importance for our audit and, in accordance with the requirements of ISAs (UK), our audit report includes a specific reference to going concern.

We have discussed this with the Charity's management and explained that our work on going concern includes the following:

- reviewing the period used by Trustees to assess the ability of the Charity to continue as a going concern,
- examining budgets and forecasts prepared by management covering the period of the going concern assessment which adequately take account of the potential impacts of Covid-19 on the charity to ensure that these appropriately support the trustees' conclusion,
- reviewing the accuracy of past budgets and forecasts by comparing the budget for the current year against actual results for the year, and
- reviewed any other information or documentation which the Trustees have used in their going concern assessment.




HPH Chartered Accountants

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED – AUDIT FINDINGS REPORT

3. Systems and control issues

Our evaluation of the systems of control at The General Service Board of Alcoholics Anonymous (Great Britain) Limited was carried out for the purposes of our audit and accordingly is not intended to be a comprehensive review of your business processes. It would not necessarily reveal all weaknesses in accounting practice or internal controls which a special investigation might highlight nor irregularities or errors not material in relation to the financial statements.

We have set out below suggested improvements to the Charity's processes and controls which we noted during our audit work and which we would like to bring to your attention. In order to provide you with a clear picture of the significance of issues raised, we have graded the issues raised by significance before any corrective actions are taken:

High		These findings are significant and require urgent action.
Medium		These findings are of a less urgent nature, but still require reasonably prompt action.
Low		These findings merit attention within an agreed timescale.

Issues and implications

Management's comments

3.1 VAT Journal

The journal for the VAT return was posted incorrectly. The partial exemption element was posted the balance sheet and the refund was posted to the income and expenditure account. This is the reverse of what should have been posted. The VAT control account should be reconciled to VAT reclaim every quarter.

To liaise with HPH to correct the journal quarterly processing.

3.2 Reversal of prior year adjustments

Several prior year journal adjustments were incorrectly reversed against balance sheets codes and as a result the impact of the amendments did not go through the income and expenditure accounts.

HPH Chartered Accountants

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED – AUDIT FINDINGS REPORT

4. Matters from last year

We have set out below the systems and control issues on which we reported after our audit last year together with an update on how the points raised have been addressed including information on the progress made at the time of the audit of the year financial statements.

Recommendation fully implemented or no longer relevant	
Recommendation partially implemented	
No progress on recommendation	

Please note that these colour codings are based on the status of the actions taken rather than the severity of the observation which is shown against the observation itself.

Observations in 2021

Update in current year

4.1 VAT Journal

The journal for the VAT return was posted incorrectly. The partial exemption element was posted the balance sheet and the refund was posted to the income and expenditure account. This is the reverse of what should have been posted.

The VAT control account should be reconciled to VAT reclaim every quarter.



VAT journal still not posting the irrecoverable element correctly each quarter.

4.2 Stock invoices

Ensure stock invoices are include once stock is received or you own the stock even if held at the printers.



Invoices included in year, but prior year reversal of correction was not amended correctly.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED – AUDIT FINDINGS REPORT

5. Reporting audit adjustments

International standards on Auditing (UK and Ireland) require that we report to you all misstatements which we identified as a result of the audit process and which were not adjusted, unless those matters are clearly trivial in size or nature.

We are pleased to report that there are no non-trivial items identified as a result of our audit work which have not been adjusted in the financial statements.

Agreed adjustments

	Net income	Assets increase/ (decrease)	Liabilities increase/ (decrease)	Funds
	£	£	£	£
Net position at planning	(138,669)	2,734,657	96,453	2,638,204
Client adjustments				
Late invoice updated by client	(1,931)	-	1,931	(1,931)
Depreciation	(2,599)	(2,599)	-	(2,599)
Credit card expense in prior year	(110)	-	-	-
Insurance pay out misclassified	4,029	-	(4,029)	4,029
Audit adjustment				
Reversal of prior year journals	62,631	21,919	(40,713)	62,631
VAT journal corrections	23,552	13,300	(10,251)	23,552
Total adjustments	85,572	32,619	(53,062)	85,682
Net position per financial statements	(53,097)	2,767,277	43,391	2,723,886

We are pleased to report that there are no remaining unadjusted items identified from our audit in excess of the above trivial limit.

HPH Chartered Accountants

6. External developments

The Charities Bill: 5 key changes to charity law

The Charities Act 2022 (the Act) received Royal Assent on 24 February 2022 and brings into force a number of key changes to the Charities Act 2011, aimed at simplifying a number of processes.

While the Act comes into force on the date on which it was passed, a number of the provisions of the Act will only come into force when secondary legislation has been passed. It is expected that this will take place on a staggered basis over the next 12 – 18 months. In addition, the Charity Commission will be updating their guidance and online tools for each change to the Act.

We have set out below some of the key changes.

Governing document amendments

Amendments have been made to the Act to more closely align the rules for charities amending their constitution irrespective of the legal structure. Whilst the Commission will still need to approve any regulated amendments (e.g. changes to the charity's objects), they will now apply the same consistent criteria to approve these.

Permanent endowments

A number of changes have been made in respect of permanent endowments.

Firstly, the definition of permanent endowments has been updated with a simplified definition where property is considered to be a permanent endowment if it is '*subject to a restriction on being expended which distinguishes between income and capital*'.

The Charities Act has also been updated to increase the maximum value of a permanent endowment that Trustees can resolve to release restrictions on spending capital from £10,000 to £25,000. This power has also been extended to incorporated entities.

In addition, a new provision in the Act will allow Trustees to borrow up to 25% of the value of a charity's permanent endowment subject to the amount being repaid within 20 years of being borrowed.

These new and amended powers will grant Trustees of permanently endowed charities increased flexibility in times of economic uncertainty.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED – AUDIT FINDINGS REPORT

Failed appeals

The Act introduces new rules granting the power for trustees to apply cy-près, allowing charities more flexibility in response to a charity appeal that has failed, allowing donations to be applied for another charitable purposes rather than having to be returned to donors under certain conditions:

- i) The donation is a single gift of £120 or less; and the Trustees reasonably believe that during the financial year the total amount received from the donor for the specific charitable purpose is £120 or less (unless the donor states in writing that the gift must be returned if the charitable purposes fail); or
- ii) The donor, after all agreed actions have been taken, cannot be identified or found; or
- iii) The donor cannot be identified (for example cash collections)

In order to avail themselves of the new rules, Trustees will need to pass a resolution having regard to (a) the desirability of securing that the purposes are, so far as reasonably practicable, similar to the specific charitable purposes for which the money or other property was given; and (b) the need for the purposes to be suitable and effective in the light of current social and economic circumstances.

Where the proceeds are in excess of £1,000 a copy of the resolution, along with a statement of their reasons for passing it must be provided to the Commission. Such a resolution does not take effect until consent is provided by the Commission in writing.

Payments to Trustees

Under the Charities Act 2011, Trustees (or a person connected to the trustee) may receive payment for the provision of services to a charity under certain conditions. The Act extends this provision to allow payment for the provision of goods to a charity.

Ex Gratia Payments

Amendments to the act allow for ex gratia payments to be made without the Commission's consent, up to a maximum of £20,000 depending on the charity's income. In addition, the amendments allow this decision to be delegated to staff.

Mergers

A key amendment to the Act allows for legacies to be transferred to a merged charity. This change will remove the need for 'shell charities' to be maintained and therefore reduce administration costs.

Full details of all the changes can be found [here](#) and [here](#).

HPH Chartered Accountants

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED – AUDIT FINDINGS REPORT

Responsible investments guidance

The Charity Commission ran a public consultation in April 2021 in respect of updated guidance for responsible investments.

The results of the consultation were published on 18 August 2021, and can be viewed [here](#).

During the consultation two charities were granted permission to bring a case relating to responsible investment to the High Court. They are seeking clarification of the law, and there will be a court hearing in 2022. As a result, the updated guidance is not expected to be published until the court has given its judgement as this may affect the final guidance.

Guidance on hybrid working launch by ACAS

ACAS recently published guidance for employers on hybrid working, following the extended period of remote working as a result of the coronavirus pandemic.

The guidance is broken down into the following five sections:

Considering hybrid working for your organisation

Consulting and preparing to introduce hybrid working

Creating a hybrid working policy

Treating staff fairly in hybrid working; and

Supporting and managing staff in hybrid working

The guidance also considers other legal matters that employers should consider, including data and privacy issues, health and safety issues and working time requirements.

The guidance can be found [here](#).

7. Audit procedures and approach

Our responsibilities

We are required by International Standards on Auditing (UK and Ireland) ("ISAs") to communicate to you our views about any significant qualitative aspects of the accounting practices, including accounting policies, accounting estimates and financial statement disclosures, as well as any difficulties encountered during the audit, the written representations we are requesting and any other matters which we believe are significant to your oversight of the financial reporting process.

We are required to communicate to you matters arising during the audit in connection with the entity's related parties, matters involving non-compliance with laws and regulations that come to our attention during the course of the audit and if we have identified or suspect fraud involving management, employees who have significant roles in internal control or others where the fraud results in a material misstatement in the financial statements.

We have included in appendix 1 a draft of the representations letter for the entity which we will be requesting from the Trustees when the financial statements are approved.

We have been able to undertake our work as set out in our engagement letter. No restrictions were placed on our audit.

Our approach

Our audit procedures, which are designed primarily to enable us to form an opinion on your financial statements, were carried out in accordance with International Standards on Auditing (UK and Ireland).

Our work continues to combine substantive procedures involving direct verification of balances and transactions, including obtaining confirmations from third parties where we considered this to be necessary, with a review of certain of your financial systems and controls. We also considered as a part of our audit the overall neutrality, consistency and clarity of the disclosures in your financial statements.

We identified in our Audit Planning the range of risks from our understanding of the entity, its people and environment, and the system of internal control which we have taken into account in planning our audit work so as to reduce the risk of material misstatement to an acceptable level. We also noted certain risks which we assessed as requiring special audit attention ("significant risks" or "specific risks") as well as other transactions and balances which we identified for our audit focus.

THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED – AUDIT FINDINGS REPORT

Based on the audit work we have carried out we have not identified any changes to our initial assessment of risk. We have been able to carry out the audit tests on the specific areas of risk as set out in our Audit Planning Report and, where appropriate, have commented further on these in this report.

Independence and ethics

We are required by the Ethical Standards issued by the Auditing Practices Board to inform you of any matters that bear upon our objectivity and independence.

HPH has procedures in place to ensure that its partners and professional staff comply with both the APB's Ethical Standards and the Code of Ethics adopted by The Institute of Chartered Accountants in England and Wales.

We are not aware of any relationships between HPH and the entity that would threaten the firm's audit independence or the objectivity of the audit partner and audit staff. In our professional judgement HPH is independent within the meaning of APB Ethical Standards and we have not identified any issues with regard to our integrity, objectivity or independence.

Non-audit services

We are required to bring to your attention professional fees earned by HPH in the year ended 30 September 2022 and an analysis of these is given below:

Payroll	£ 1,600
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Use of this report

This report has been prepared for the private use of the Trustees of the entity and its contents should not be disclosed to third parties without our prior written consent. We assume no duty, responsibility or liability to any other person who has access to this report.

HPH Chartered Accountants

8. Fraud and irregularities and our audit reporting

There has been an update to ISA (UK) 700 for accounting periods beginning on or after 15 December 2019, requiring the audit report to include an additional comment to explain to what extent the audit was considered capable of detecting irregularities, including fraud.

Irregularities are acts of omission or commission which are contrary to the prevailing laws or regulations. Fraud includes both fraudulent financial reporting and misstatements resulting from misappropriation of assets.

The primary responsibility for the prevention and detection of both irregularities and fraud rests with the Trustees and management of the organisation. It is important that management, with oversight of those charged with governance, place a strong emphasis on fraud prevention and fraud deterrence. This involves a commitment to creating a culture of honest and ethical behaviours which can be reinforced by an active oversight by those charged with governance.

Our responsibility under ISAs (UK) is to obtain reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. The addition this year to our reporting requirements placed increased emphasis on our understanding of the risks to The General Service Board of Alcoholics Anonymous (Great Britain) Limited from fraud and irregularities and our audit included discussions with management to obtain their assessment of the risk that fraud may cause a significant account balance to contain a material misstatement, as well as other procedures to obtain sufficient appropriate audit evidence.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected even though the audit is properly planned and performed in accordance with the ISAs (UK).

We obtained an understanding of the legal and regulatory frameworks within which the Charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act together with the Charities SORP (FRS102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the Charity's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the Charity for fraud.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the recognition of income and the override of controls by management. Our audit procedures to respond to these risks included e.g. sample testing on the posting of journals, detailed substantive testing on the completeness of income, reviewing regulatory correspondence and reading minutes of meetings of those charged with governance.

Appendix 1 – Letter of representations

GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED

Company Number 00587316

Charity numbers 226745/SC038023

HPH

54 Bootham

YORK

YO30 7XZ

DATE (date of the accounts signed)

Dear Sirs,

We provide this letter in connection with your audit of the financial statements of The General Service Board of Alcoholics Anonymous (Great Britain) Limited for the year ended 30 September 2022 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the charity as at 30 September 2022 and of the results of its operations for the year then ended in accordance with UK Generally Accepted Accounting Practice ("UK GAAP").

We confirm that the following representations are made on the basis of sufficient enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation and that, to the best of our knowledge and belief, we can properly make each of these representations to you.

1. We have fulfilled our responsibility for the fair presentation of the financial statements in accordance with UK GAAP.
2. We acknowledge as trustees our responsibility for making accurate representations to you.

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3. We acknowledge our responsibility for the design and implementation of internal control to prevent and detect fraud and errors.
4. We confirm that we have received confirmation from each director who was a director at the time of the approval of the financial statements that:
 - (a) they have taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that you are aware of that information and
 - (b) that so far as they are aware there is no relevant audit information of which you are unaware.
5. We have provided you with all accounting records and relevant information and granted you unrestricted access to persons within the entity, for the purposes of your audit.
6. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records or other information provided to you.
7. In respect of accounting estimates and judgements, we confirm our belief that the significant assumptions used are reasonable.
8. We have considered the adjustments in Appendix 1, proposed by you. In our judgement, these adjustments are appropriate given the information available to us. We further confirm that we have now made these adjustments to the financial statements.
9. We reaffirm that the written representations previously made with respect to the prior period remain appropriate and, in particular they remain appropriate in connection with the restatement made to correct a material misstatement in prior period financial statements that affect the comparative information.
10. We are not aware of any actual or possible litigation or claims against the company whose effects should be considered when preparing the financial statements and these have been reflected in the financial statements in accordance with applicable accounting standards.
11. We confirm that we have considered the Charity Commission and HMRC guidelines relating to charities that operate internationally and that there are no matters that need to be brought to your attention.
12. All grants, donations and other incoming resources, the receipt of which is subject to specific terms and conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such incoming resources.

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THE GENERAL SERVICE BOARD OF ALCOHOLICS ANONYMOUS (GREAT BRITAIN) LIMITED – AUDIT FINDINGS REPORT

13. We are not aware of any breaches of our charitable trusts and have advised you of the existence of all endowments and funds maintained by us.
14. There have been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements. Should any material events occur which may necessitate revision of the figures in the financial statements, or inclusion in a note thereto, we will advise you accordingly.
15. We have assessed that there is no significant risk that the financial statements are materially misstated as a result of fraud.
16. We are not aware of any fraud or suspected fraud affecting the charity involving those charged with governance, management or other employees who have a significant role in internal control or who could have a material effect on the financial statements.
17. We are not aware of any allegations by employees, former employees, regulators or others of fraud, or suspected fraud, which would have an impact on the charity's financial statements.
18. We are not aware of any known or suspected instances of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business.
19. We confirm that complete information has been provided to you regarding the identification of related parties and that we are not aware of any significant transactions with related parties other than matters that we consider have been appropriately and adequately disclosed.
20. We confirm we have appropriately accounted for and disclosed related party relationships and transactions in accordance with applicable accounting standards and with the recommendations of the applicable charity SORP.
21. The charity meets its day to day working capital requirements through its current reserves and bank balances held. Based on the level of reserves held the trustees consider that the charity will continue to operate within its working capital. Therefore, the trustees consider it appropriate to prepare the financial statements on a going concern basis.

Yours faithfully

.....

Trustee

Signed on behalf of the board DATE

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Appendix 1 – Audit adjustments

Agreed adjustments

	Net income	Assets increase/ (decrease)	Liabilities increase/ (decrease)	Funds
	£	£	£	£
Net position at planning	(138,669)	2,734,657	96,453	2,638,204
Client adjustments				
Late invoice updated by client	(1,931)	-	1,931	(1,931)
Depreciation	(2,599)	(2,599)	-	(2,599)
Credit card expense in prior year	(110)	-	-	-
Insurance pay out misclassified	4,029	-	(4,029)	4,029
Audit adjustment				
Reversal of prior year journals	62,631	21,919	(40,713)	62,631
VAT journal corrections	23,552	13,300	(10,251)	23,552
Total adjustments	85,572	32,619	(53,062)	85,682
Net position per financial statements	(53,097)	2,767,277	43,391	2,723,886