



Gordon Moody Association



Financial Statements

For the year ended 31 March 2020

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

GORDON MOODY ASSOCIATION

CONTENTS

	Page
Reference and Administrative Details	1
Report of the Board of Trustees	2 to 8
Auditors' Report	9 to 11
Statement of Financial Activities	12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Financial Statements	15 to 21

GORDON MOODY ASSOCIATION

Reference and Administrative Details For the year ended 31 March 2020

Company Number:	06302768 (England & Wales)
Charity Number:	1124751
Principal Office:	47 Maughan Street Dudley West Midlands DY1 2BA
Directors and Trustees:	J Edwards (resigned 25/03/20) L Hayes P Hannibal M Otway (Resigned 23/09/20) J McAlaney A Lindberg N Kalk A McLaughlin (appointed 27/11/19) R Panou (appointed 27/11/19) A Fairhead (appointed 23/09/20)
Secretary:	A Duncan (resigned 13/02/20) M Hickey (appointed 13/02/20)
Auditors:	Moore Kingston Smith LLP 4 Victoria Square St Albans Hertfordshire AL1 3TF
Bankers:	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

GORDON MOODY ASSOCIATION

Trustees' Annual Report For the year ended 31 March 2020

1 Chair's Introduction

Welcome to our Financial Statements for the year ended 31 March 2020.

I am delighted to report 2019/20 was another successful year for Gordon Moody Association (GMA) with a record number of service users receiving help to overcome the challenges of gambling addiction. This year we have continued to implement our 3-year business strategy and to embed our core values into the organisation. We are a UK charity with nearly 50 years front-line experience of helping those most affected by gambling addiction to turn their lives around. We work with both excessive gamblers and those closest to them such as family members.

The values that underpin the service we deliver are:

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

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

Passion – being dynamic, committed, enthusiastic and caring

Honesty – being open and transparent

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

During the year we continued to deliver our residential programme at our two rehabilitation centres, our Retreat and Counselling Programme (formerly known as Mixed Model of Care) and our international on-line Gambling Therapy service. Though the numbers reported nationally may appear small compared to other addictions, the impact on the lives of those affected is just as devastating. As identified during our internal service review last year we have focused on establishing partnerships that support those affected by gambling addiction, such as family members, as well as with other complementary organisations. This will remain as one of our priorities. Our waiting list for residential services continued to grow during the year, as the demand for our other services also continues to rise.

I am now in my second year as Chair. During this current year two trustees have retired having continued in their role for an additional year beyond their second term. I wish to extend my gratitude to both of them for their valued contribution and service over the past years. My thanks therefore go to Janine Edwards and Mark Otway for their numerous years of service to the Gordon Moody Association. We have subsequently been successful in recruiting three new Trustees to the board and I wish to welcome Adam McLaughlin and Robert Panou along with our new Trustee Treasurer, Adam Fairhead into these roles.

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

Similarly, I wish to thank our staff and management team. Thank you for your untiring passion, commitment and dedication which have made it possible for us to take on new challenges during a period of change whilst continuing to deliver an outstanding level of service. We had some personnel changes during the year and said goodbye to our CEO Adele Duncan. We wish her good luck in her new role and welcome Matthew Hickey into an interim CEO position. Matthew joined us towards the end of this financial year and is proving to be an enthusiastic and valuable asset to the organisation.

Finally, I also would like to thank my fellow trustees on the Board in bringing their expertise and time to steer the work forward initiated by Rev. Gordon Moody in the early 1970's.

Lindsey Hayes
Chair of Trustees



GORDON MOODY ASSOCIATION

Trustees' Annual Report

For the year ended 31 March 2020

2 Objectives & Activities

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

49 years ago, GMA was founded as a charity to help problem gamblers and will next year be celebrating its 50th Anniversary.

The objects of the charity are:

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

Our purpose is to provide high quality, innovative therapeutic support to those affected by problem gambling including raising awareness of the issues of gambling related harm.

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

Our Key Strategic Aims 2018-2021

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

Our Range of Treatment Services

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

- 1 Residential Treatment Centres — two unique centres, with a total of 18 bedspaces, one in the Midlands and one in South London providing an intensive residential treatment programme for people with a gambling addiction.
 - 2 Relapse Prevention Housing (previously called halfway houses) - specialist housing for those who have completed our treatment programmes but require additional 'halfway' support.
 - 3 Outreach Support — provided at both of our centre locations for those who have moved on from residential treatment but may require some further support to maintain their recovery, also offering support for their family members.
 - 4 Retreat and Counselling Programme — a unique model offering a short stay residential retreat programmes and at home counselling support separately for both women and men. This model has proved popular and suitable for many differing personal circumstances and has subsequently been over-subscribed. The plan therefore is to increase the number of programmes in the coming year.
 - 5 Gambling Therapy (GT) — international brief intervention on line support, advice and signposting. Through 121 and group sessions and a unique Gambling Therapy (GT) support App provided in a range of languages.
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GORDON MOODY ASSOCIATION

Trustees' Annual Report

For the year ended 31 March 2020

3 Public Benefit

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

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

4 Achievements & Performance

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

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

During 2019/20 we received 360 applications for our residential treatment programme.

During 2019/20 of 72 people who embarked on the full 14-week residential programme, 36 completed the full course successfully.

The successful completion rate for our Recovery Housing (relapse prevention programme) was 64%.

75% of those women who took part in our Retreat and Counselling Programme completed the whole programme.

Our Gambling Therapy website received over 5.2m hits during 2019/20, an increase of 15% from the previous year with interest from across the World including US 8%; Nigeria 8%; Brazil 6%; Germany 2%; Turkey 2%; Canada 3%; Russia 4%; UK 12%; and Rest of World 43% .

Over the last year our Twitter followers have increased from 1,000 to over 1,500 with further increases in followers continually taking place.

Priorities for the future

During 2018/19 we carried out a full internal review of our service provision with a far- reaching consultation programme taking place as an integral part of the process. The Service Review Findings report that was presented to the board of Trustees in February 2019 included a detailed table of recommendations. During the last 18 months we have focused on delivering and implementing the recommendations.

As both this review and our Strategic Plan approach their final year we have reviewed and measured our progress against identified KPIs. During the next year we will engage an external organisation to work with us to develop our strategic intent for the future. We also intend to review both our logo and brand and anticipate that the results of this will be implemented in a timely way to support our 50-year celebrations in 2021.

GORDON MOODY ASSOCIATION

Trustees' Annual Report
For the year ended 31 March 2020

Service User Feedback

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

- 1 *"Over 600 days now gambling free and not a thought in my mind could put me back in that position. Waiting on my driving test and just spent £15,000 on my car. That wouldn't have been possible without the hard work and dedication of not gambling. My partner and I are expecting our first child and I thought that would be no better way to tell you how grateful I am to you and all at GMA. Thank you for this second chance at life. I will enjoy this as much as I did when I cried and hugged you when I needed you the most. A baby boy, more than life could ever wish for. Thank you Sandra, one day I will repay you."*

Residential Treatment Programme

- 2 *"I don't have the words to describe how much my life has been impacted by the residential treatment I received at Gordon Moody. Gone are the days when I felt my family and indeed the world would be better off without me. I tried so many times to stop gambling but couldn't quite get there on my own. I arrived at the treatment centre feeling completely desperate. I was weeks away from losing everything including my home.*

In desperation I threw myself into the programme, even though I truly believed nothing would ever work for me. Yet, here I am a over a year later and my life is wonderful. I wake every morning with a sense of gratitude that I have a secure home, savings and freedom. I wish everyone who is trapped by this horrible addiction could have the opportunity to avail of this programme. Perhaps one day this will happen.

Gambling addiction takes away our very will to live. GMA returned my life to me."

Women's Retreat & Counselling Programme

5 Looking to the future

We are now in the third and final year of our business strategy for 2018-2021 which plans for a controlled growth of the services.

We have been fortunate to secure the generous support of one of our sponsors, which has enabled us to negotiate the purchase of the properties at our facility in the West Midlands. This exciting development has enabled us to re-locate our administrative offices and add significantly to the residential capacity. Some other key highlights for the future are:

Innovation: developing inspiring unique approaches to support those who need it in relation to their recovery from gambling related harm. We are seeking additional funds to further expand our Retreat and Counselling Programme especially for women with more complex needs. Our Gambling Therapy service has also expanded with the addition of further languages being offered to those people who do not have English either as their first language or live outside GB.

Expertise: raising our profile as the charity that is the expert in supporting those in recovery from gambling related harm. During the year we had over 50 visitors to our rehab centres where people had the opportunity to see at first hand what we are offering and to meet some of our residents. We have also raised our profile by presenting at European conferences in Malta and London during the year.

GORDON MOODY ASSOCIATION

Trustees' Annual Report

For the year ended 31 March 2020

Service Delivery: providing unique, good quality, safe and effective evidence-based models of care for problem gamblers. During the year we have worked as part of the review, to set up a range of internal working groups to review our current practice and agree a way to improve and enhance this moving forward. There are 6 working groups which are now drawing to a conclusion. Their focus has been on the programme content, the assessment processes and administration; service user involvement; affected others and wrap around programmes.

Effective Governance: trustees ensuring the quality of services, reputational relationships and financial processes which deliver the purpose of GMA. During the year we successfully recruited 3 new Trustees to the board. We are seeking two new trustees with specific skills and now have sub-committees in place: Finance and IT; Remuneration and Nominations and Clinical Governance Committees.

Principle risks

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

If Gordon Moody was not in the gambling sector we would be highly concerned over the source and volume of our income. Thankfully we are in the fortunate position that our major funder GambleAware has confirmed that they will continue to fund the charity in full during COVID. Outside of this the gambling companies have increased their support for those delivering treatment services for those affected by gambling. We have also invested in creating a lead on growth with the appointment of a new Head of Growth who will focus on income generation through a range of strands following on from the development of our fundraising strategy. This fits in with the strategic intent of the charity, and inline with the major capital fundraising campaign that the charity will undertake as part of celebrating our 50th year.

Thirdly, we are very mindful of the political focus on gambling, and treatment services. To that end the risk around the future will mean that GMA will engage with the government more, not to lobby as we are apolitical, but to ensure that our voice is heard by the relevant parties. With that in mind we are developing our political engagement strategy.

Finally as I conclude this report we are entering into a period of national lockdown as the Covid 19 virus grows to pandemic levels across the UK. The immediate priority will be to ensure the health, safety and wellbeing of all our staff and residents through this challenging time.

Organisation Structure, Governance, Management

Governing document

The Gordon Moody Association is a company limited by guarantee and governed by its Memorandum and Articles of Association (as amended 16 January 2007). It is registered as a charity with the Charity Commission. Membership of the company is limited to the Trustees of the Charity.

Structure, governance and management

GMA has a robust governance structure. The charity has a main board that currently meets every two months. The main board sets the strategy for the charity and through regular reporting holds the CEO and SLT to account for implementation and delivery of the strategy. The main board also regularly reviews the main risks, KPIs and overall performance of the charity.

GORDON MOODY ASSOCIATION

Trustees' Annual Report

For the year ended 31 March 2019

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

- **Remuneration and Nomination:** to review the staffing structure and rewards for all staff. It is also responsible for all high-risk HR issues. It is the role of the committee to validate and recommend to the main board the appointment of new trustees. An annual benchmarking exercise is undertaken by the committee to ensure that pay levels are aligned with the market.
- **Finance and IT:** to review the financial risk and performance of the charity. Also responsible for the IT infrastructure of the charity
- **Clinical Governance:** ensure that the treatment services delivered by the charity are of high quality. They are responsible for the development of staff, and have the total focus that we deliver quality robust treatment services

During 2019/20 the Board of Trustees carried out a review of the collective attributes and skills of the board to ensure they meet the changing needs of the Charity. As a result of this review, the recruitment process has been realigned. At the end of March 2020, The Gordon Moody Association Board is comprised of 8 Trustees who volunteer their expertise in a number of areas to enhance the charity and enable us to deliver its purpose. A skills map is in place which enables the board to determine what skills are required when we recruit to any vacant posts. The Remuneration and Nominations Committee oversee this process.

6 Financial Review

Reserves as at 31st March 2020 amounted to £1,508,776 of which £206,190 was restricted and £474,345 designated. The balance of £828,241 represents the general fund. It is the Trustees' target to have a minimum of 3 months operating costs of £300,000 as unrestricted liquid reserves.

Main Sources of Funding

The key funder during the year under review, to whom we extend our thanks, is GambleAware and we are now entering the 18 months extension period to those contracts. GambleAware provides support to cover the cost of the residential treatment programme in both our centres including our outreach and relapse prevention services. They also funded our Female Retreat and Counselling Programme and a pilot for the male only retreat and counselling programme.

Our accommodation is funded from three key sources: Welfare Benefits e.g. housing benefit or Universal Credit (claimed by those residents who are eligible), rent paid by residents or families who can fund themselves, and other donations from individuals, companies and charities. During 2019/20 the Trustees continued to maintain a small, designated bursary fund, utilising individual donations, that contribute towards the cost of accommodation and living expenses of those residents in financial need and who are unable to access benefits.

During the year Gambling Therapy received donations and support from a range of organisations all of whom are below. This financial support has allowed the provision of multilingual online support services for people outside Great Britain and worldwide, as well as to develop our Gambling Therapy App which saw a 50% increase in downloads. Thanks go to the donors to our Gambling Therapy service as per the table below:

888 Holdings / Virtual Int Services Ltd	Interwetten Gaming Ltd
Addison Global	Island Lotto
Betfair Ltd	Jersey Gambling Commission
Betway Limited	Kindred
Branders Limited	Ladbrokes Ltd
Clarion Events	Maxent Limited
Copybet	Playtech Software
Gambling Compliance Ltd	Tipico Services Ltd
Hero Gaming Ltd (Gaming Innovation Group)	Virtue Fusion Aldernay
Hestview	White Hat Gaming
Hillside Sports GP	

GORDON MOODY ASSOCIATION

Trustees' Annual Report
For the year ended 31 March 2020

Investment policy

The Trustees have adopted a low risk investment policy which allows short term access to the funds. Trustees have ensured that the maximum amount invested in each financial institution is within the amount covered by the Financial Services Compensation Scheme.

7 Statement of Trustees' Responsibilities:

Trustees' responsibilities in relation to the financial statements

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland. The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deeds. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors

In accordance with company law, as the company's directors, we certify that:
so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the FRS102 Charities Statement of Recommended Practice.

Approved by the trustees and signed on their behalf by:



A Fairhead
Trustee

16/12/20
Date:

Independent Auditors' Report to the Trustees of Gordon Moody Association

We have audited the financial statements of Gordon Moody Association for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 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.

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 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

Independent Auditors' Report to the Trustees of Gordon Moody Association

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 8, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Independent Auditors' Report to the Trustees of Gordon Moody Association

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of our report

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



Silvia Vitiello (Senior Statutory Auditor)
for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

Date 11 January 2021
4 Victoria Square
St. Albans
Hertfordshire
AL1 3TF

GORDON MOODY ASSOCIATION

Statement of Financial Activities For the year ended 31 March 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income and endowments from:					
Charitable activities	2	742,165	1,047,080	1,789,245	1,618,000
Other trading activities	3	207,688	-	207,688	235,511
Investments	3	4,823	-	4,823	3,509
Total		954,676	1,047,080	2,001,756	1,857,020
Expenditure on:					
Charitable activities	4	394,974	1,125,510	1,520,484	1,435,657
Total		394,974	1,125,510	1,520,484	1,435,657
Net Income		559,702	(78,430)	481,272	421,363
NET MOVEMENT IN FUNDS	9-12	559,702	(78,430)	481,272	421,363
Fund balance brought forward at 1 April 2019		742,884	284,620	1,027,504	606,141
Fund balance carried forward at 31 March 2020	9-12	1,302,586	206,190	1,508,776	1,027,504

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

All of the above amounts relate to continuing activities.

The notes on pages 15 to 21 form part of these financial statements.

GORDON MOODY ASSOCIATION

Balance Sheet as at 31 March 2020

	Notes	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					
Tangible fixed assets	6		592,654		24,906
CURRENT ASSETS					
Debtors	7	134,156		79,817	
Cash at bank and in hand		866,718		1,046,474	
		<u>1,000,874</u>		<u>1,126,291</u>	
LIABILITIES					
Creditors: Amounts falling due within one year	8	(84,752)		(123,693)	
NET CURRENT ASSETS			<u>916,122</u>		<u>1,002,598</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,508,776</u>		<u>1,027,504</u>
FUNDS					
Restricted income funds	11		206,190		284,620
Unrestricted funds	12		828,241		237,884
Designated unrestricted funds	12		474,345		505,000
TOTAL FUNDS			<u>1,508,776</u>		<u>1,027,504</u>

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

These financial statements were approved by the members of the Trustee Board on 09/12/20 and signed on their behalf by:



A Fairhead
Trustee

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

The notes on pages 15 to 21 form part of these financial statements.

GORDON MOODY ASSOCIATION

Statement of Cash Flows for the year ended 31 March 2020

	2020 £	2019 £	
Cash flows from operating activities			
Net income for the year	481,272	421,363	
Adjustments for			
Depreciation	9,982	8,306	
Interest received	(4,823)	(3,509)	
(Increase) in debtors	(54,339)	(18,061)	
(Decrease)/ Increase in creditors	(38,941)	47,453	
Loss on disposal of fixed assets	-	8,671	
Net cash generated by operating activities	<u>393,151</u>	<u>464,223</u>	
Cash flows from investing activities			
Interest received	4,823	3,509	
Purchase of fixed assets	(577,730)	(31,560)	
Net cash from investing activities	<u>(572,907)</u>	<u>(28,051)</u>	
Net increase in cash and cash equivalents	<u>(179,756)</u>	<u>436,172</u>	
Cash and cash equivalents at the start of the year	1,046,474	610,302	
Cash and cash equivalents at the end of the year	<u>866,718</u>	<u>1,046,474</u>	
Analysis of changes in net debt			
	At start of year	Cash flows	At end of year
Cash	1,046,474	(179,756)	866,718
Total	<u>1,046,474</u>	<u>(179,756)</u>	<u>866,718</u>

GORDON MOODY ASSOCIATION

Notes to the accounts

For the year ended 31 March 2020

1 ACCOUNTING POLICIES

Company Information

The Gordon Moody Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 47 Maughan Street, Dudley, West Midlands, DY1 2BA.

1.1 Basis of Preparation

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

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

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

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

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

1.3 Resources expended

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

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

1.4 Allocation and apportionment of costs

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

1.5 Fixed assets

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

Fixtures and Fittings	-	15% on reducing balance
Computer Equipment	-	25% on cost
Buildings	-	2% on cost
Plant and machinery	-	20% on cost

1.6 Taxation

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

1.7 Pension costs and other post-retirement benefits

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

GORDON MOODY ASSOCIATION

Notes to the accounts

For the year ended 31 March 2020

1.8 Fund accounting

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

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

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

1.9 Financial Instruments

a. Cash and cash equivalents

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

b. Debtors and creditors

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

1.9 Going concern

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

The Directors have also considered the impact of the COVID-19 pandemic and measures taken in the U.K. The Company has utilised the Coronavirus Job Retention Scheme and staff have also been able to work from home in order to maintain the day to day running of the Company. Furthermore, as at 31 March 2020 the Company had net assets of £1,508,776 which the Directors believe is sufficient for the charity to meet its liabilities as they fall due.

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

2 Charitable activities Income

	2020	2019
	£	£
Donations	987,679	886,140
Grants	801,566	731,860
	<u>1,789,245</u>	<u>1,618,000</u>

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

	2020	2019
	£	£
Responsible Gambling Trust	<u>801,566</u>	<u>731,860</u>

3 Other Trading Income

	2020	2019
	£	£
Maintenance contributions for providing accommodation for service users	207,688	235,511
Investment income	4,823	3,509
	<u>212,511</u>	<u>239,020</u>

GORDON MOODY ASSOCIATION

Notes to the accounts

For the year ended 31 March 2020

			2019 (Restated)
4 Other Charitable Activities Costs	Notes	2020 Total £	Total £
Direct Costs			
Salaries and wages	5	778,295	747,235
Advertising and marketing		9,514	1,549
Other staff costs		109,127	99,163
Rent and rates		94,534	124,955
Utilities		17,514	20,336
Travel and subsistence		24,722	20,267
Printing, postage and stationery		4,622	5,739
Computer and telephone		32,058	54,782
Counselling, support and development		27,113	20,140
Depreciation		404	-
Repairs and maintenance		28,287	30,693
Meeting rooms		31,823	31,895
Legal and professional fees		-	1,206
Insurance		3,259	2,003
Other costs		2,089	10,263
Caesars expenditure		-	3,600
Total direct costs		1,163,361	1,173,826
Support Costs			
Salaries and wages	5	89,271	67,269
Advertising and marketing		12,237	5,917
Other staff costs		111,789	22,471
Rent and rates		2,884	5,083
Utilities		279	286
Travel and subsistence		28,522	20,350
Printing, postage and stationery		2,445	1,002
Computer and telephone		41,589	5,460
Counselling, support and development		330	3,640
Depreciation		9,578	8,306
Repairs and maintenance		3,092	554
Meeting rooms		1,173	205
Legal and professional fees		33,592	35,850
Insurance		391	466
Other costs		626	11,921
Caesars expenditure		-	56,494
Total support costs		337,798	245,274
Governance Costs			
Wages	5	4,839	4,709
Auditors remuneration		11,700	10,250
Trustees expenses		2,786	1,598
Total governance costs		19,325	16,557
Totals		1,520,484	1,435,657

The trustees expenses above relate to travel and subsistence and training which were paid to eight trustees (2019: five) during the year.

The trustees received £nil (2019: £nil) remuneration during the year.

GORDON MOODY ASSOCIATION

Notes to the accounts

For the year ended 31 March 2020

5 STAFF COSTS

	2020 £	2019 £
Wages and salaries	760,504	712,706
Social security costs	70,701	66,445
Other pension costs	41,200	40,062
	<u>872,405</u>	<u>819,213</u>

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

	2020	2019
Chief executive	1	1
Counselling, advice and information	25	23
Administration and support	4	2
	<u>30</u>	<u>26</u>

No employee (2019: Nil) received emoluments of more than £60,000 during this year.

During the year key management personnel received total remuneration of £210,796 (2019: £218,134).

6 TANGIBLE FIXED ASSETS

	Land & Buildings £	Plant & Machinery, etc. £	Total 31 March 20 £
Cost or valuation:			
At 1 April 2019	-	34,221	34,221
Additions	570,000	7,730	577,730
Disposals	-	-	-
At 31 March 2020	<u>570,000</u>	<u>41,951</u>	<u>611,951</u>
Depreciation:			
At 1 April 2019	-	9,315	9,315
Charge for the year	-	9,982	9,982
Eliminated on Disposal	-	-	-
At 31 March 2020	<u>-</u>	<u>19,297</u>	<u>19,297</u>
Net Book Value:			
At 31 March 2020	<u>570,000</u>	<u>22,654</u>	<u>592,654</u>
At 31 March 2019	<u>-</u>	<u>24,906</u>	<u>24,906</u>

7 DEBTORS

	2020 £	2019 £
Trade debtors	90,500	-
Other debtors	43,656	79,817
	<u>134,156</u>	<u>79,817</u>

GORDON MOODY ASSOCIATION

Notes to the accounts

For the year ended 31 March 2020

8 CREDITORS DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	49,839	65,336
Taxation and social security	14,322	22,970
Other creditors	20,591	35,387
	<u>84,752</u>	<u>123,693</u>

9 Analysis of Net Assets between Funds

	2020 Tangible Fixed Assets £	2020 Other Net Assets £	2020 At 31 March Total £
Restricted funds	-	206,190	206,190
Unrestricted funds:			
Designated funds	-	474,345	474,345
General funds	<u>592,654</u>	<u>235,587</u>	<u>828,241</u>
Balance carried forward 31 March 2020	592,654	916,122	1,508,776
	2019 Tangible Fixed Assets £	2019 Other Net Assets £	2019 At 31 March Total £
Restricted funds	-	284,620	284,620
Unrestricted funds:			
Designated funds	-	505,000	505,000
General funds	<u>24,906</u>	<u>212,978</u>	<u>237,884</u>
Balance carried forward 31 March 2019	24,906	1,002,598	1,027,504

10 Designated Fund

	At 01.04.19 £	Movement in Resources Incoming £	Outgoing £	Balance 31.03.20 £
Property funds	500,000	241,097	(575,002)	166,095
Data posts and impacts fund	-	200,000	-	200,000
Innovation fund	-	40,000	(2,922)	37,078
Other designated funds	<u>5,000</u>	<u>66,172</u>	<u>-</u>	<u>71,172</u>
TOTAL FUNDS	<u>505,000</u>	<u>547,269</u>	<u>(577,924)</u>	<u>474,345</u>

GORDON MOODY ASSOCIATION

Notes to the accounts

For the year ended 31 March 2020

11 Restricted Funds

	At 01.04.19 £	Movement in Resources Incoming £	Outgoing £	At 31.03.20 £
Gambling Therapy	273,734	245,514	(313,058)	206,190
GambleAware	10,886	801,566	(812,452)	-
	<u>284,620</u>	<u>1,047,080</u>	<u>(1,125,510)</u>	<u>206,190</u>

12 Unrestricted Funds

	At 01.04.19 £	Movement in Resources Incoming £	Outgoing £	At 31.03.20 £
General fund	237,884	407,407	182,950	828,241
Designated Funds (note 10)	505,000	547,269	(577,924)	474,345
	<u>742,884</u>	<u>954,676</u>	<u>(394,974)</u>	<u>1,302,586</u>

The charity's funds

Restricted Funds

Description, nature and purpose of fund

Gambling Therapy

Website and multilingual online service which provides support and advice for people overseas (outside Great Britain) who are affected by problem gambling and non-English language speakers in Great Britain.

GambleAware

Cognitive behavioural therapy based treatment programme at two residential communities (Dudley, West Midlands and Beckenham, Kent); women's treatment service; additional post treatment counselling support; online support to those awaiting treatment and face to face and online support for those who have completed the programme.

Designated funds

Property fund

The Property funds are designated funds allocated by the Trustees from unrestricted income to be spent on the purchase and renovation of properties from which the charity will carry on its activities.

Data posts and impacts fund

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

Innovation fund

The Innovation fund has been set aside by the Trustees to be spent on items that improve the experience of residents' treatment such as activity days and classes.

Other designated funds

Other designated funds include funds set aside by the Trustees for programme manuals, website updates and consultancy support for service delivery reviews.

GORDON MOODY ASSOCIATION

Notes to the accounts

For the year ended 31 March 2020

13 PENSION COMMITMENTS

The charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the charity being invested with an insurance company. Contributions payable by the charity to the fund amounted to £41,200 during this year (2019: £40,062).

There was an outstanding contribution amount at 31 March 2020 of £nil (2019: £3,654).

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

	2020	2019
Staff	27	25

14 SHARE CAPITAL

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

15 OPERATING LEASES

At 31st March 2020 and 31st March 2019 Gordon Moody Association had annual commitments under operating leases as set out below:

Expires:	2020 £	2019 £
Equipment		
Within 1 year	1,426	3,995
Between 2 and 5 years	1,426	2,851

Expires:	2020 £	2019 £
Property		
Within 1 year	54,634	66,303

16 Related Party Transactions

There were no related party transactions during the year.
