

Gordon Moody Association

help for problem gamblers



Financial Statements

For the year ended 31 March 2018

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

GORDON MOODY ASSOCIATION

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GORDON MOODY ASSOCIATION

Reference and Administrative Details For the year ended 31 March 2018

Company Number:	06302768 (England & Wales)
Charity Number:	1124751
Principal Office:	47 Maughan Street Dudley West Midlands DY1 2BA
Directors and Trustees:	J Blake J Edwards L Hayes P Hannibal R Lemon M Otway J McAlaney (appointed 28 March 2018) R Wadhvani E Wyatt
Secretary:	Ms A Duncan (appointed 18 July 2017) Ms E Smethurst (resigned 18 July 2017)
Auditors:	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 2018

1. Chairs Introduction

Welcome to our Annual Accounts for the year ended 31 March 2018.

During the reporting year we successfully delivered the final year of our 3-year strategy. At the same time, we started developing the new strategy for the next three years 2018-2021 by involving the teams in developing our core values and these have been launched with our new business strategy.

We continued to deliver our residential, mixed model of care and online gambling therapies. Though the numbers reported nationally may appear small compared to other addictions, the impact on the lives of those affected is still just as devastating and we are keen to pursue partnerships to support those affected by gambling addiction such as family members. Our waiting list for the residential services continued to grow during the year, as the demand for our services continues to rise. We know we need to expand all elements of the support we provide, whether that be online, through our intensive residential centres or through our Mixed Model of Care programme.

During the year we bade farewell to our long-standing Managing Director, Elaine Smethurst in the summer 2017. The Board thanks Elaine for her commitment and her wisdom in turning the organisation around over the past few years. We were pleased to welcome our new Chief Executive Officer, Adele Duncan in July 2017. Adele joins us with a wealth of experience in addiction and housing sectors.

Along with the Board of Trustees, I thank our supporters and donors, large and small, for all of your contributions which have enabled us to progress our activities with greater confidence and offer different innovative enhancements to our core programmes. This year we have seen some generous contributions from local organisations who are keen to support the great work of Gordon Moody.

None of this would have been possible without our staff 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 and still deliver an outstanding level of service.

I also would like to thank all of my fellow trustees on the Board in bringing their expertise and time to steer the work forward initiated by Rev. Gordon Moody so many years ago.



Chair of Trustees
Rekha Wadhvani

GORDON MOODY ASSOCIATION

Trustees' Annual Report For the year ended 31 March 2018

2. Objectives & Activities

Gordon Moody Association provides help and support to addicted and compulsive gamblers whose addiction has become a problem; which is having a severely negative impact on the way they live their lives.

Gordon Moody Association was founded as a charity to help problem gamblers 47 years ago and will soon be celebrating its 50th Anniversary.

The objects of the charity are

To benefit the public by relief of the needs of those suffering as a result of problem gambling and by assisting those alleviating the same and by research into its causes, effects and alleviation and by education of the public.

Mission Statement

To provide advice, education and high quality and innovative therapeutic support to problem gamblers and those affected by problem gambling, through residential, online and outreach services. Gordon Moody Association offers a unique and intensive residential treatment programme in the UK for those gamblers most severely addicted as well as online support and advice to problem gamblers outside Great Britain.

Key Activities

The Gordon Moody Association (GMA) continues to develop and expand its core residential treatment programme and has recently introduced a new service. GMA now offer 5 models of treatment, with the Mixed Model of Care being the latest innovation.

1. **Residential Treatment Centres** – Two unique centres with 18 bed spaces providing an intensive residential treatment programme for pathological gamblers.
2. **Relapse Prevention Housing - 13 bed spaces for those who have completed our residential treatment programme but who are not yet ready for full independence**
3. **Outreach Support** – Provided at both of our centre locations for those who have moved on from treatment but may require some further support to maintain their recovery, also providing support for their family members.
4. **Mixed Model of Care (MMOC)** – A mixed model, offering a brief retreat programme and counselling, by providing 3 programmes per year for up to 36 women and 1 programme per year for up to 13 men.
5. **Gambling Therapy** – Online support with a one to one 'chat' facility and group support sessions. This is an international service and is supported with the use of interpreters. GT also has a Gambling Therapy App developed alongside the online service.

GORDON MOODY ASSOCIATION

Trustees' Annual Report For the year ended 31 March 2018

3. Public Benefit

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

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

4. Achievements & Performance

Over the last 12 months we have been further analyzing our performance and outcomes for the delivery of our programmes and summarise some key information below:

We have a total of 31 bed spaces of accommodation across two local authority areas.

During 2017/18 we had approximately 500 applications received for our residential treatment programme

- Our Gambling Therapy website received over **3.4m** hits during 2017/18, an increase of over 1m from the previous year.
- Our completion rates for those completing the full programme in our residential centers is almost **70%**.
- The successful completion rate for our relapse prevention programme (Halfway Houses) is over **93%**.
- Our occupancy rate for our residential treatment programme has improved to over **88%** for 2017/18.
- One of our tools for measuring Problem Gambling Severity Index (PGSI) shows improvements post treatment with an average score of 22 on moving in, which is very high, (5 is average) to 4 over a period of 6 years, evidencing the sustainability of recovery for a % of those who use our services.
- Over the last year our Twitter followers have almost doubled from 367 to **710** and are continually expanding and growing.
- In January 2018, we held our **first seminar** to introduce the initial findings from the research carried out by the University of Lincoln in relation to a number of core areas, trends and patterns in gambling behavior; predictors of treatment outcomes and pathways to gambling. The final papers for this research are due to be published during the next financial year.

GORDON MOODY ASSOCIATION

Trustees' Annual Report For the year ended 31 March 2018

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:

I came to GMA in October 2017 the team were my saving grace. I am still going strong and still gambling free - although it's still a struggle at times but using the tools I learnt whilst there I know I can do this.

Residential Treatment Service User

All is great with me and life is going really well, no gambling, no urges or cravings, I feel like a new woman! And it feels amazing. I'm loving life for probably the first time in my life and learning so much about myself and what I'm capable of doing and achieving and it's all thanks to Gordon Moody and me of course for sticking with the process and believing in it!

Mixed Model of Care Service User

I was living in isolation, broken relationships with my children, my ex-partner, my parents' and friends, I was bankrupt, I lost my house, my car and my job, Basically, I had lost everything prior to going into GMA. So, when I arrived I gave it everything I had, to give myself the best chance of making a better life. I couldn't have done it with the staff's support, I can safely say it's the hardest but most rewarding thing I have ever done, and I've made some really good friends.

Residential Treatment Service User

Thank you so much for all the great work that you do. I owe a great deal of gratitude to you all and will never forget any of you. I wish you all the best for the future!

Gambling Therapy Service User

Thank you to every single one of you for your support and guidance throughout my treatment. It's incredible to see what goes on here to ensure that we are in a safe therapeutic environment. I honestly feel as though you have all helped me to get my life back and for that I will be eternally grateful. Its time to take the next steps now, I have never felt more positive in doing so - I'm looking forward to my future.

Residential Treatment Service User

I want to thank all of you, for everything you have done for me whilst being here. When I first walked through the door I was a complete mess and needed serious help and every single member of the staff team helped me slowly start to rebuild myself as a person. Through the 14 weeks it has been the biggest challenge of my life, but it has been something that has changed my life for the better. I can't thank you all enough for your hard work helping me every day. The life lessons I have learnt here have changed my life!

Residential Treatment Service User

GORDON MOODY ASSOCIATION

Trustees' Annual Report For the year ended 31 March 2018

5. Looking to the future

Our new business strategy for 2018-2021 has been finalised and signed off by the Board in April 2018. We have reviewed our purpose and introduced a set of 5 key values into our 3-year Business Strategy. We have also introduced 4 key strategic aims.

1. **Innovation:** Developing inspiring and unique approaches to support those who need it in their recovery from gambling related harm
2. **Expertise:** Raising our profile as the charity who are the experts in supporting those with gambling related harm in their recovery
3. **Service Delivery:** Providing unique, quality, safe and effective evidence-based models of care for problem gamblers
4. **Effective Governance:** Trustees ensuring the quality services, reputational relationships and financial processes deliver the purpose of GMA

During the new financial year, we will work to deliver against these strategic aims and evidence how we have met these in next year's accounts.

6. 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.

Recruitment and appointment of new trustees

During 2017/18 the board of Trustees have reviewed the membership of the Board as well as the recruitment processes. At the end of March 2018, The Gordon Moody Association Board is comprised of 9 Trustees who volunteer their expertise in a number of areas to enhance the charity and enable us to deliver its purpose.

7. Financial Review

Reserves as at 31 March 2018 amounted to £606,141 of which £207,320 was restricted and £5,000 designated. The balance of £393,821 represents the general fund. It is the Trustees' target to have a minimum of 3 months operating costs of £250,000 as unrestricted liquid reserves.

GORDON MOODY ASSOCIATION

Trustees' Annual Report For the year ended 31 March 2018

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 second year of our three-year funding contract. GambleAware provides their support to cover the cost of the residential treatment programme in both our centres as well as our outreach and relapse prevention services. They also fund our mixed model of care programme, initially introduced specifically for women (3 cohorts) but now providing one 12-week pilot programme per year for men too.

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 2017/18 the Trustees continued to maintain a small designated bursary fund using individual donations to contribute towards the cost of accommodation and living expenses of those residents in financial need who are unable to access benefits.

During the year Gambling Therapy received donations and support from a range of organisations all of whom are listed below. This financial support has allowed the provision of multilingual online support services for people outside Great Britain and worldwide, as well as to further our Gambling Therapy App.

Gambling Therapy Donors for 2017/18 were: -
Cassava (888)
Betway
Playtech
Caesars
Tipico
Greenvest Betting
Hillside Sports
Islands Lotto
Jersey Gambling
Kambi Services
Labrokes
My Lotto 24
PAF
Pokerstars
Netent
Sky Bet
Rank

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.

GORDON MOODY ASSOCIATION

Trustees' Annual Report
For the year ended 31 March 2018

6. 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). 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:

M Otway
Trustee

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 2018 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 2018 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 Kingston Smith LLP, Statutory Auditor

Date
4 Victoria Square
St. Albans
Hertfordshire
AL1 3TF

GORDON MOODY ASSOCIATION

Statement of Financial Activities For the year ended 31 March 2018

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Income and endowments from:					
Charitable activities	2	27,747	1,074,358	1,102,105	906,509
Other trading activities	3	218,095	-	218,095	207,335
Investments		3,686	-	3,686	2,200
Total		249,528	1,074,358	1,323,886	1,116,044
Expenditure on:					
Charitable activities	4	275,803	993,785	1,269,588	1,033,405
Total		275,803	993,785	1,269,588	1,033,405
Net Income		(26,275)	80,573	54,298	82,639
NET MOVEMENT IN FUNDS	9-12	(26,275)	80,573	54,298	82,639
Fund balance brought forward at 1 April 2017		425,096	126,747	551,843	469,204
Fund balance carried forward at 31 March 2018	9-12	398,821	207,320	606,141	551,843

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 2018

	Notes	2018 £	2018 £	2017 £	2017 £
FIXED ASSETS					
Tangible fixed assets	6		10,319		10,814
CURRENT ASSETS					
Debtors	7	61,756		17,391	
Cash at bank and in hand		610,302		595,197	
		<u>672,058</u>		<u>612,588</u>	
LIABILITIES					
Creditors: Amounts falling due within one year	8	<u>(76,236)</u>		<u>(71,559)</u>	
NET CURRENT ASSETS					
			<u>595,822</u>		<u>541,029</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
			<u>606,141</u>		<u>551,843</u>
FUNDS					
Designated funds	10		5,000		5,000
Restricted income funds	11		207,320		126,747
Unrestricted funds	12		393,821		420,096
TOTAL FUNDS					
			<u>606,141</u>		<u>551,843</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

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 _____ and signed on their behalf by:

.....
M Otway
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 2018

	2018	2017
	£	£
Cash flows from operating activities		
Net income for the year	54,298	82,639
Adjustments for		
Depreciation	2,225	2,063
Interest received	(3,686)	(2,200)
Increase in debtors	(44,365)	(5,045)
Increase in creditors	4,677	31,708
Net cash generated by operating activities	<u>13,149</u>	<u>109,165</u>
Cash flows from investing activities		
Interest received	3,686	2,200
Purchase of fixed assets	(1,730)	(529)
Net cash from investing activities	<u>1,956</u>	<u>1,671</u>
Net increase in cash and cash equivalents	<u>15,105</u>	<u>110,836</u>
Cash and cash equivalents at the start of the year	595,197	484,361
Cash and cash equivalents at the end of the year	<u><u>610,302</u></u>	<u><u>595,197</u></u>

GORDON MOODY ASSOCIATION

Notes to the accounts For the year ended 31 March 2018

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 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 (The FRS 102 Charities SORP). the Companies Act 2006 and Charities Act 2011.

1.2 Incoming resources

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

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 2018

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.

2 Charitable activities Income	2018	2017
	£	£
Donations	311,081	256,045
Grants	791,024	650,464
	<u>1,102,105</u>	<u>906,509</u>
Grants received, included in the above, are as follows:		
	2018	2017
	£	£
Responsible Gambling Trust	791,024	650,464
	<u>791,024</u>	<u>650,464</u>
3 Other Trading Income	2018	2017
	£	£
Maintenance contributions for providing accommodation for service users	218,095	207,335
	<u>218,095</u>	<u>207,335</u>

GORDON MOODY ASSOCIATION

Notes to the accounts

For the year ended 31 March 2018

4 Other Charitable Activities Costs	2018 Total £	2017 Total £
Direct Costs		
Counselling, support and development	4,147	4,373
Support Costs		
Wages	708,151	592,700
Social security	57,032	48,415
Pensions	34,651	31,006
Marketing	3,657	3,421
Insurance	2,413	2,051
Telephone	23,526	16,326
Postage and stationery	6,616	5,457
Repairs and renewals	93,458	77,618
Rent and rates	131,915	132,107
Utilities	19,656	16,266
Computer running costs	42,684	17,803
Motor and travelling expenses	26,551	11,421
Training and recruitment	21,886	11,284
Legal and professional fees	21,878	7,030
Accountancy	1,982	1,788
Cleaning expenses	7,431	7,210
Subscriptions	1,561	1,054
Depreciation - Fixtures and fittings	1,521	1,792
Depreciation - Computer equipment	705	271
Conference and meeting expenses	38,050	26,837
Sundries	5,618	5,272
Bank charges	257	167
Total	<u><u>1,251,199</u></u>	<u><u>1,017,296</u></u>
Governance Costs		
Wages	2,902	1,913
Auditors remuneration	9,825	9,500
Trustees expenses	1,515	323
Total	<u><u>14,242</u></u>	<u><u>11,736</u></u>
Totals	<u><u>1,269,588</u></u>	<u><u>1,033,405</u></u>

The trustees expenses above relate to travel and subsistence and training which were paid to three trustees (2017: three) during the year.

The trustees received £nil (2017: £nil) remuneration during the year.

GORDON MOODY ASSOCIATION

Notes to the accounts

For the year ended 31 March 2018

5 STAFF COSTS

	2018	2017
Wages and salaries	711,053	594,613
Social security costs	57,032	48,415
Other pension costs	34,651	31,006
	<u>802,737</u>	<u>674,034</u>

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

	2018	2017
Chief executive	1	1
Counselling, advice and information	21	18
Administration and support	2	2
	<u>24</u>	<u>21</u>

No employee (2017: Nil) received emoluments of more than £60,000 during this year.

During the year key management personnel received total remuneration of £218,134 (2017: £193,236).

6 TANGIBLE FIXED ASSETS

	Plant & Machinery, etc £
Cost or valuation:	
At 1 April 2017	25,821
Additions	1,730
Disposals	-
At 31 March 2018	<u>27,551</u>
Depreciation:	
At 1 April 2017	15,007
Charge for the year	2,225
Eliminated on Disposal	-
At 31 March 2018	<u>17,232</u>
Net Book Value:	
At 31 March 2018	<u>10,319</u>
At 31 March 2017	<u>10,814</u>

7 DEBTORS

	2018 £	2017 £
Other debtors	61,756	17,391
	<u>61,756</u>	<u>17,391</u>

GORDON MOODY ASSOCIATION

Notes to the accounts

For the year ended 31 March 2018

8 CREDITORS DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	28,664	41,976
Taxation and social security	18,699	16,197
Other creditors	28,873	13,386
	<u>76,236</u>	<u>71,559</u>

9 Analysis of Net Assets between Funds

	2018 Tangible Fixed Assets £	2018 Other Net Assets £	2018 At 31 March Total £
Restricted funds	-	207,320	207,320
Unrestricted funds:			
Designated funds	-	5,000	5,000
General funds	10,319	383,502	393,821
Balance carried forward 31 March 2018	10,319	595,822	606,141
	2017 Tangible Fixed Assets £	2017 Other Net Assets £	2017 At 31 March Total £
Restricted funds	-	126,747	126,747
Unrestricted funds:			
Designated funds	-	5,000	5,000
General funds	10,814	409,282	420,096
Balance carried forward 31 March 2017	10,814	541,029	551,843

10 Designated Fund

	At 01.04.17 £	Movement in Resources Incoming £	Outgoing £	Balance 31.03.18 £
Bursary Fund	5,000	-	-	5,000
TOTAL FUNDS	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>

GORDON MOODY ASSOCIATION

Notes to the accounts

For the year ended 31 March 2018

11 Restricted Funds

	At 01.04.17 £	Movement in Resources		At 31.03.18 £
		Incoming £	Outgoing £	
Gambling Therapy	115,861	283,334	(202,761)	196,434
GambleAware	10,886	791,024	(791,024)	10,886
	<u>126,747</u>	<u>1,074,358</u>	<u>(993,785)</u>	<u>207,320</u>

12 Unrestricted Funds

	At 01.04.17 £	Movement in Resources		At 31.03.18 £
		Incoming £	Outgoing £	
General fund	399,471	245,028	(275,803)	368,696
Gambling Therapy	20,625	4,500	-	25,125
	<u>420,096</u>	<u>249,528</u>	<u>(275,803)</u>	<u>393,821</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

Bursary fund

The Bursary Fund is a designated fund allocated by the Trustees from unrestricted income to enable the provision of a small grant to individual clients who need financial help with their accommodation or living costs whilst in treatment.

GORDON MOODY ASSOCIATION

Notes to the accounts

For the year ended 31 March 2018

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 £34,651 during this year (2017: £30,995).

There was an outstanding contribution amount at 31 March 2018 of £3,209 (2017: £2,692).

Pension payments are made directly to two members of staff rather than into the defined contribution pension fund, the amount paid to these staff amounted to £1,187 during the year (2017: £3,057).

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

	2018	2017
Staff	25	20

14 SHARE CAPITAL

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

15 OPERATING LEASES

At 31st March 2018 Gordon Moody Association had annual commitments under operating leases as set out below:

Expires:	2018 £	2017 £
Equipment		
Within 1 year	852	-
Between 2 and 5 years	7,708	2,556

Expires:	2018 £	2017 £
Property		
Within 1 year	86,220	123,838

16 Related Party Transactions

There were no related party transactions during the year.
