

Company number: 04384279

Charity Number: 1093910

OSCR: SC049433

# GambleAware

Annual Report and Financial Statements

For the year ended 31 March 2024

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## Legal and Administrative details

**Registered Name:** GambleAware

**Company number:** 04384279

(Registered in England)

**Charity registration number:** 1093910

(England and Wales)

**Scottish charity registration number:** SC049433

**Registered office:**

5th Floor, Lincoln House,  
296–302 High Holborn, London,  
WC1V 7JH

### Board of Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Baroness Kate Lampard, CBE (Chair)

Professor Siân Griffiths, OBE (Deputy Chair)

Baroness Hilary Armstrong

Saffron Cordery

Marina Gibbs

Mubin Haq

Michelle Highman (until 8 March 2024)

Rachel Pearce

Paul Simpson

Dr Koravangattu Valsraj

Sir Alan Moses (from 6 September 2023)

Mel Nebhrajani (from 6 September 2023)

Andy Boucher (from 28 November 2023)

### Executive Leadership Team

Zoë Osmond, Chief Executive Officer

Alexia Clifford, Chief Communications Officer

Anna Hargrave, Chief Commissioning and Strategy Officer

Simon Flanagan, Chief Operations Officer (until 1 September 2023)

Robin Price, Interim Chief Financial Officer (until 30 June 2024)

Mike Wetherell, Chief Operating Officer (from 11 March 2024)

All members of the Executive Leadership Team are deemed key management personnel.

### Company Secretary

Simon Flanagan (until 1 September 2023)

Rasheda Nicholson (from 25 September 2023)

### Performance and Delivery Committee

Professor Siân Griffiths, OBE (Chair)

Hilary Armstrong

Marina Gibbs

Dr Valsraj Koravangattu

Rachel Pearce

Mel Nebhrajani

### Resources Committee

Michelle Highman (Chair) (until 1st February 2024)

Rachel Pearce (Chair) (from 1st February 2024)

Mubin Haq

Baroness Kate Lampard, CBE

Andy Boucher (from 1st February 2024)

Marina Gibbs (from 1st February 2024)

### Audit and Risk Committee

Paul Simpson (Chair)

Saffron Cordery

Marina Gibbs (until 1st February 2024)

Andy Boucher (from 1st February 2024)

Sir Alan Moses (from 1st February 2024)

### Bankers

Bank of Scotland,

The Mound,

Edinburgh, EH1 1YZ

### Solicitors

Bates Wells & Braithwaite London LLP,

10 Queen St Place,

London, EC4R 1BE

### Statutory Auditors

HaysMac LLP

10 Queen St Place,

London, EC4R 1AG

## Trustees' report

The Trustees present their report and the audited financial statements for the year ended 31 March 2024.

Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements; the memorandum and articles of association; the requirements of a directors' report as required under company law; and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## Charitable objects, strategic approach, and activities

### Charitable objects

The charitable objects of GambleAware are set out in the company's governing document. They are as follows:

- The advancement of education aimed at preventing gambling harms for the benefit of the public in Great Britain (in particular young people and those who are most vulnerable) by carrying out research, by providing advice and information, and by raising awareness.
- Working to keep people in Great Britain safe from gambling harms through the application of a public health model based on three levels of prevention: primary – universal promotion of a safer environment; secondary – selective intervention for those who may be 'at risk'; and tertiary – direct support for those directly or indirectly affected by gambling disorder, by carrying out research, by providing advice and information, by raising awareness, and by commissioning the provision of effective treatment, interventions, and support.

### Strategic approach

Gambling harms are best understood as matters of health and wellbeing. Keeping people safe from gambling harms requires a public health response which includes primary, secondary, and tertiary prevention.

Guided by this public health model, GambleAware commissions prevention and treatment services in England, Wales, and Scotland that are underpinned by independent research and evaluation.

Effective prevention and treatment of gambling harms requires a coherent and coordinated 'whole systems approach' involving partnership with the NHS, public health agencies, local authorities, and voluntary sector organisations. This is to ensure appropriate referral routes and care pathways are in place for individuals in need of support (including treatment) to receive the right intervention at the right time.

GambleAware has developed its role as a leader within the gambling harms sector, building links with experts in the field and commissioning independent research. The charity works closely with people with lived experience of gambling harm to ensure all its work is evidence-based and in line with current population health needs.

In September 2022, GambleAware published its commissioning intentions for the National Gambling Treatment Service (NGTS) to meet the growing and changing needs of those at risk of gambling harms in Great Britain. This included the publication of a new Outcomes Framework and Service Blueprint. The National Gambling Treatment Service (NGTS) became the National Gambling Support Network (NGSN) in April 2023.

## Activities

GambleAware is the leading independent charity and strategic commissioner of gambling harm education, prevention, early intervention, and treatment across Great Britain.

We are dedicated to tackling gambling harms as a public health issue through whole systems approaches and societal change. We deliver this by bringing together public sector and charity partners into a coalition of expertise to provide targeted, innovative, and effective services that help reduce gambling harm.

Led by strategy and evidence, we are focused on evidence-based decision-making to meet our vision, by bringing together NHS and third sector expertise to create a prevention and treatment network. Our strategy is based on an understanding of the needs of the population, and is informed by the evidence of what works, as well as the voices of people with lived experience. We work in close collaboration with the NHS, clinicians, local and national government, gambling treatment providers, as well as other mental health services, across the four key areas listed below:

- **Advice, tools & support** – Providing information to help those affected by gambling harms make informed decisions about gambling. GambleAware supports individuals to understand and recognise the risks of gambling and direct them to more information and support should they need it.
- **Campaigns** – Producing public health campaigns on a national scale and providing practical support to local services and partners.

**National Gambling Support Network** – Commissioning the NGSN, a group of organisations across Great Britain that provides free, confidential treatment, as well as the National Gambling Helpline which takes around 42,000 calls a year.

- **Research** – Commissioning research and evaluation to increase our knowledge and understanding of what works in the prevention of harm. The gambling industry has absolutely no input at any stage in our research commissioning, delivery, or publication processes.

We are an evidence-based charity, and pride ourselves on our robust governance process which ensures independence from the gambling industry. Members of our Board of Trustees are leaders across the NHS, public health and third sectors. This independence is recognised by the government, Gambling Commission and was recently reinforced by the Charity Commission who stated they are assured of our independence from the industry and are satisfied that its funding has no impact on our decision-making. Our Lived Experience Council plays a pivotal role in shaping our short and long-term plans. The council is comprised entirely of people with lived experience of gambling harms, including those who have been affected by other people's gambling.

GambleAware uses an outcomes-focused, systematic commissioning process. By understanding and assessing the needs of the population and engaging with stakeholders, including people with lived experience, the charity determines priorities, allocates resources, and develops

commissioning outcomes. GambleAware will then select the most appropriate delivery mechanism, including contracting services, awarding grants, forming partnerships, and delivering behaviour change campaigns and tools. Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's strategic approach and activities, as well as in planning its future activities. The Board of Trustees review the strategic approach and activities of the charity annually. A Performance and Delivery Committee was established in 2022 to review all key programmes of work and provide additional assurance on performance across the charity on a quarterly basis. Trustees consider how planned activities will contribute to GambleAware's charitable objects and how best to follow the seven principles set out in the Charity Governance Code.

## Strategic report

In GambleAware's role as strategic commissioner of prevention and treatment services for gambling harms, the charity sets the strategy based on an understanding of the needs of the British population. The year April 2023–March 2024 has been one of notable change for the organisation and wider sector, against a backdrop of:

- The publication of the Gambling White Paper in April 2023;
- The consultation on the structure, distribution, and governance of a statutory levy on gambling operators between 17 October 2023 and 14 December 2023;
- The proposal from the statutory levy consultation regarding the allocation of statutory funding to three commissioners (NHSE to be confirmed as Treatment commissioner, UKRI to be confirmed for Research and Prevention commissioner to be advised);
- The delay in the publication of the government's formal response to the statutory levy consultation.

Despite these uncertainties, GambleAware has continued to deliver against its 2021 -2026 Organisational Strategy and Commissioning Objectives.

In 2023 GambleAware developed its Organisational Strategic Outcomes Framework for the prevention and reduction of gambling harm. These replace GambleAware's previous four Commissioning Objectives. The Framework articulates the five long-term outcomes that GambleAware wants to achieve to deliver its strategic vision, reflecting a coordinated whole system approach, while keeping a focus on individual need and acknowledging the impact of gambling harms on families, communities, and society:

1. Increase the awareness and understanding of the risks of gambling and its harms;
2. Prevent gambling harm amongst individuals and communities at greater risk of experiencing it;
3. Prevent the escalation of gambling harm amongst those experiencing it;
4. Ensure individuals and communities receive a broad range of appropriate services;
5. Reduce the legacy of gambling harm.

GambleAware continues to take a whole-system approach to address gambling harm within a public health model, which is guided by the overarching vision of a society safe from gambling harms. As outlined in the detail of this report, activity this year has focused on:

- building on, and continuing to improve and advance, the commissioning activity and arrangements that have been developed for the NGSN;

- the delivery of the following major programmes in the 23/24 annual plan;
  - Children and Young People (CYP)
  - Stigma
  - Mobilising Local Systems (MLS)
  - National Gambling Support Network (NGSN)
  - Strategic Prevention
  - Inequalities
- planning and commissioning activities following receipt of the Regulatory Settlement (RS) funds from the Gambling Commission in August 2023; and as part of this, undertaking two System Stabilisation Fund rounds for organisations that are either experiencing a disruption to funding because of the publication of the White Paper or want to move away from direct industry funding to facilitate closer working with the NHS.

Supporting this work, and other areas of activity including across prevention services, GambleAware works closely with people who have lived experience of gambling harm to ensure our work is evidence-based and in line with current population health needs. The creation of GambleAware's Lived Experience Council, which launched in December 2022, is key to driving this approach.

In addition to setting the work and achievements across GambleAware's treatment activity, this report also highlights the achievements and outcomes from across GambleAware's public health campaigns, research, and education programmes. From a campaign perspective, GambleAware takes a public health approach and has delivered flagship national behaviour change campaigns during the year to raise awareness of the risks of gambling, 'reduce stigma, encourage the use of preventative tools, as well as increase engagement with support and services.

Across GambleAware's education offering, the charity continues to work holistically within local communities to prevent and reduce gambling harms among children and young people via the Gambling Education Hubs. Deliverables across this programme of activity are achieved through early intervention and prevention activity that builds workforce capacity to support those in need.

GambleAware continues to deliver against the research priorities outlined in the Organisational Strategy. As part of this, the charity has increased research on populations, communities, and systems to help inform the design and commissioning of interventions, with a specific focus on population needs.

During the reporting period, GambleAware distributed funds raised in accordance with its 2021-26 Organisational Strategy. GambleAware does not offer funding in response to speculative applications, but from time to time does issue open tenders when there is the opportunity for providers to bid for funding for innovative projects within a broader field.

During the year ending 31 March 2024, GambleAware spent a total of £35.1.9m on treatment, £15.3m on education and prevention and £1.8m on research, creating a total expenditure of £52.2m (2022/23: £49.2m) on harm prevention, treatment and support services, and research and evaluation, including fundraising costs.

## Achievements and performance

**Strategic outcome 1: Increase awareness and understanding of gambling harms - The "Tackling Stigma" Behaviour Change Campaign** –The campaign aims to reduce the stigma associated with gambling harms by; challenging societal perceptions of people experiencing gambling harms, normalising help-seeking behaviour and driving action. It also aims to encourage individuals to open up about gambling driving the audience to GambleAware for advice, tools, and support. The target audience is those experiencing at least moderate problems with their gambling (PGSI (Problem Gambling Severity Index) 3+).

The most recent campaign evaluation showed that 93% of the campaign audience reported taking action as a result of the campaign. The campaign has also resulted in real-world action:

- **Website:** There were 228k users of the website during the campaign (12% increase), with 25k users of the self-assessment quiz.
- **National Gambling Helpline:** There were 14.3k inbound target contacts to the National Gambling Helpline during the campaign period (a 9% increase on the period prior)

### **Strategic Outcome 2: Prevent gambling harm amongst individuals and communities at greater risk of experiencing it - Children and Young People Research programme –**

GambleAware published a qualitative research report on children and young people's (CYP) experiences with gambling harms. The research highlighted how CYP's online spaces are saturated with gambling and gambling-like gaming content like loot boxes. Blurred lines between the activities leave many CYP unable to distinguish what is gambling or understand the harms. Additionally, gambling is seen as a normal part of life, often introduced by family or friends. GambleAware has called for stricter regulation of gambling advertising to protect CYP from gambling harm. Two additional scoping studies have been published and research addressing influencer marketing of gambling on CYP is ongoing.

### **Strategic outcome 3: Prevent the escalation of gambling harm amongst those experiencing it - The Scottish Gambling Education Hub (SGEH)**

The Scottish Gambling Education Hub (SGEH), run by Fast Forward, delivers gambling harms education to young people, youth facing professionals, parents, and carers throughout Scotland. The programme engages with schools, youth groups and the wider community, with a particular focus on those people experiencing inequalities. The SGEH reached 4,095 young people directly through workshops and theatre performances of 'Billie'<sup>1</sup> in 2023, with 4 out of 5 young people (79%) saying they were more aware of the consequences of gambling as a result.

### **Strategic outcome 3: Prevent the escalation of gambling harm amongst those experiencing it - The women's programme case study**

The Women's Programme, run by GamCare, is a training programme designed to raise the awareness of professionals on how to identify and support women experiencing gambling related harm. In 2023 the programme reached 3,813 professionals across a range of services and sectors including Public Health and Social Care, Finance, Local Authority and Domestic Abuse services, among others.

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<sup>1</sup> A short film that explores the impact gambling can have from the perspective of the effected other. The film draws from the ideas and inspirations from a range of young people from Scottish High Schools.



A key outcome of the Women's Programme training is to build the confidence of professionals to identify gambling related harms in women, and how to signpost to appropriate support options if needed. Training marked an increase in participants from 7% reporting they were confident in identifying gambling harms in women before training, to 80% after training.

**Strategic outcome 4: Ensure individuals and communities receive a broad range of appropriate services objective - Minority Communities Research case study**

GambleAware published the Minority Communities research synthesis report. This demonstrated that minority communities are more likely to experience harm, have more trouble cutting down, and that there is a link between experiences of discrimination and racism, and likelihood to gamble and/or experience gambling harms. The research found that some ethnic minority groups who gamble (18%) are more likely than White British groups who gamble (6%) to use gambling as a coping mechanism.

GambleAware also funded a series of scoping studies to establish the state of research on marginalised communities and gambling harms. This demonstrated that gambling is a means of coping with adversity in life, in parallel to the minority communities research programme.

**Strategic outcome 4: Ensure individuals and communities receive a broad range of appropriate services objective - National Gambling Support Network re-commissioning**

As mentioned above, 2023 saw the re-commissioning of the NGTS to the NGSN. The ambition of the re-commissioning was to create an integrated, quality assured system, with an emphasis on a place-based approach. To facilitate regional provision fully embedded within a wider local network of stakeholders, with the support of national providers. To ensure that individuals receive appropriate support at every stage of their journey, from initial contact and assessment to ongoing treatment and aftercare.

During its first year, all regional providers have been clinically audited to ensure best practise and have either convened and/or established a Board or have had development meetings with key stakeholders and future members, to support an integrated way of working based on the needs of their respective regions.

All providers are working well both individually and as part of the network to cement their place both in the current system and its transition into new arrangements post March 2026.

**Strategic outcome 4: Ensure individuals and communities receive a broad range of appropriate services objective - Community Resilience Fund (CRF):**

CRF was set up to increase the capacity and understanding of gambling harm among community organisations, increase the number and types of organisations working towards reducing gambling harm within communities and to build referral pathways from community organisations to treatment and support. In the first year of delivery, CRF has reached 100,000 people through awareness raising activities, with 5,200 people receiving light-touch interventions, and 720 people receiving more intensive interventions (one-to-one or weekly group interventions).

**Strategic outcome 5: Reduce the legacy of gambling harm - Aftercare programme case study**

While engagement with people experiencing gambling harms has highlighted the value of long-term recovery support, the number of organisations operating in this space is limited. There is also a lack of evidence on the effectiveness of different approaches. In response to this, the Aftercare programme was set up to:

- Fund a range of holistic services.
- Support the development of the sector.

- Build networks and strengthen practice.
- Generate an evidence base.

After a year of delivery, some positive outcomes have been observed by projects including improved health and wellbeing of participants and improved money management skills.

#### Transition and stabilisation: System leadership - System Stabilisation Fund (SSF) -

SSF was designed specifically for organisations who have been impacted by the release of the white paper on gambling reform and were able to demonstrate a disruption to funding.

Organisations have reported positively to the delivery of the fund stating that the fund has 'substantially mitigated the pressure on our team and kept our core work operational' and 'the fund has helped sustain delivery of our national programme offer, reaching and supporting people in recovery from gambling harm'. SSF has given organisations breathing room whilst the levy transitions to a statutory one and "without funding (we) would have had to make redundancies, and as yet we have not had to put anyone at risk".

### Principal beneficiaries of GambleAware's activities

During the year, GambleAware through grants and commissioned services agreements to the following treatment providers:

	2023/24 £'000	2022/23 £'000
NGSN/NGTS pre 23/24	24,269	14,114
Primary Care Gambling Service	2,385	
YGAM (SSF)	1,500	
Epic Retsrat SSF	518	
GamFam (ALERTS)		283
Royal College of GPs		350

### Financial review

The net result for the current year is a surplus of £34.m, while for the past financial year the net result was a deficit of £1.1m. The surplus for the current year was due to an increase in income, predominantly the Regulatory Settlement income.

GambleAware's total income has increased by 79% due to increase in donations with the majority of this increase coming from £33.5m of Regulatory Settlement income.

	2023/24 000s	2022/23 000s
Donations	84,505	46,618
Donated Services	1,175	1,525
Bank Interest	845	135
<b>Total Income</b>	<b>86,525</b>	<b>48,278</b>

Industry donations for 2023/24 have shown an increase due to the higher percentage contributed by the leading four operators in the industry along with a substantial amount received as a result of the regulatory settlement. Interest income was higher than the previous year due to a decision made to invest in excess of the working capital requirement in an interest-bearing bank account.

GambleAware's expenditure also increased by £3m with increased investment in treatment services commissioned, most notably the NGSN.

The cost of generating funds was £0.24m (2021/22: £0.24m). Total funds carried forward were £64.17m (2022/23: £30.1m).

### **Balance sheet, cash, reserves and going concern**

Total net assets position of GambleAware has increased by 105.3% (£32.9m) as a result of the of the increased cash balance, This has had a similar impact on net current assets at 31<sup>st</sup> March 2024. The cash balance increased by £27.6m compared to the balance as at the end of the last financial year. The increase in cash was mainly due to the Regulatory Settlement income received as previously stated.

The high cash balance shows the commitments of GambleAware to fund the activities of the commissioned work in the next financial year and the liabilities that arose due to commissioned works agreed in the current and previous financial years.

The reserves on 31 March 2024 total £64.1 m. Our reserves policy stipulates that six months of operating and commissioning costs must be kept on reserve, which based on the 2024/25 budget would be £19.8 m. The aim of the policy is to make sure we have the funds required to prevent a halt to commissioned services.

### **Principal risk and uncertainties**

Risk review is an integral part of the planning, budgeting, forecasting, and management cycle of GambleAware and considers factors such as income streams varying from forecast; the ongoing effectiveness of funded projects; staff welfare; and reputation management. Management regularly reports a risk analysis to the Board of Trustees via its Audit and Risk Committee. Trustees are of the view that an appropriate control framework is in place to manage the risks identified, whilst recognising that no system of internal control can provide absolute assurance or the elimination of risk.

Towards the end of the 2023/24 financial year, Trustees were updated on the principal risks, as defined by GambleAware's risk management protocol. These main or "high" risks along with mitigations were:

- The funding model for GambleAware and the system leading to inaccurate perceptions about the independence of the organisation, resulting in reputational damage and impacting its ability to deliver its strategy:
  - The perception and awareness of GambleAware as an independent organisation and a key player in the reduction of gambling harm is essential to: ensure confidence in the organisation; allow effective funding of activities; maximise uptake and impact of behavioural change campaigns and other commissioned services; and ultimately reduce gambling harms.
  - Whilst negative perceptions of GambleAware in the gambling harms space remains a risk, considerable progress has been made. The NGSN

recommissioning was well-received by providers and the extensive work with these organisations has been an opportunity to strengthen relationships. Additionally, GambleAware continues to have a close and collaborative relationship with the Gambling Commission, government and NHSE with more frequent and in-depth engagement.

- Reduction or halt in voluntary funding donations until the White Paper recommendations are implemented leading to contraction of services or dissolution of Gamble Aware as a charitable entity.
  - Without the publication of the government's response to the Statutory Levy Consultation, it is impossible to guarantee longer term income of GambleAware. However, there are, and continue to be, multiple mitigations in place to ensure GambleAware is in the best possible position pending the implementation of the Statutory Levy.
- Uncertainty caused by the White Paper leads to a failure to have the organisational capacity (either due to difficulties recruiting or retaining staff):
  - This risk focuses on retention and protecting the valuable commissioning expertise across the Charity given the significant uncertainty around funding and transition to the new statutory levy arrangement.
  - Actions have been put in place to address potential recruitment and retention challenges including the provision of targeted learning and development activities, proactive internal communications, and regular staff briefings.

### Plans for the future

Looking ahead, we anticipate that there will be considerable shifts across the existing gambling harms research, prevention, and treatment system, flowing from the publication of the government's formal response to the consultation on the structure, distribution, and governance of the statutory levy on gambling operators as the system enters the transition period from voluntary to statutory arrangements. Ultimately, GambleAware believes that these changes will create the sustainable, transparent, and long-term funding model that the system needs. Additionally, the new research, prevention and treatment commissioning system will play a vital part in supporting early intervention efforts and the prevention of harm. Accordingly, trustees are committed to ensuring a safe and smooth transition to the new commissioning system.

In recognition of the uncertainty facing the sector, through the delivery of a new Strategic Plan. The plan will also set out our strong commitment to working collaboratively with key partners, including the future research, prevention, and treatment commissioners to shape the future system, ultimately creating a bridge between the existing system and the future one.

### Regulatory Settlement funding

Following on from GambleAware's submission of a detailed proposal to the Gambling Commission in April 2023, in July 2023 the Gambling Commission awarded Regulatory Settlement funding totalling circa £33.5m to GambleAware for five specific and restricted purposes in accordance with the Gambling Commission's **Statement of principles for determining financial penalties**. GambleAware subsequently utilised the Regulatory Settlement funds provided for the permitted purposes in accordance with the April 2023 proposal - full details are captured in an annual report for the period August 2023 to July 2024, which is due to be submitted to the Gambling Commission in October 2024. In meeting the terms of the July 2023

agreement, GambleAware has hypothecated the Regulatory Settlement funds to ensure that there is a clear delineation of workstreams, and the Regulatory Settlement funds are used only for their permitted purposes.

To provide the necessary assurances on the use of the funds, GambleAware has produced quarterly financial reports to the Gambling Commission (to date reports have been submitted in respect of quarters 3 and 4 of financial year 2023-24, and quarter 1 of financial year 2024-25). These reports are reviewed and approved by the Executive Leadership Team and the Resources Committee. In addition, quarterly update reports are submitted to the Performance and Delivery Committee on the Regulatory Settlement funded projects and programmes (as part of a broader report which updates the Committee on the progress of the charity's annual plan programme). Any procurement processes involved follow the principles of public procurement, requiring fully costed proposals, expected impacts and timelines. Applications are assessed on merit and through a rigorous system of review and scoring. These processes are proscribed and approved via trustee-led governance processes to ensure their efficacy, probity, and independence from other GambleAware activities funded via alternative means and are subjected to scrutiny as part of our annual external audit.

It should be noted that in April 2024 the Gambling Commission agreed that the July 2023 agreement could be modified to enable GambleAware to prioritise the allocation of Regulatory Settlement funding to maintaining programmes and infrastructure (including the National Gambling Support Network) during the transition to a statutory levy.

### **Fundraising disclosures**

GambleAware's Head of Funding contacts current and potential donors mainly by email, letter, and electronic newsletters. These donors are almost exclusively commercial operators rather than individuals, and are from within the gambling industry, and those operators which derive an income from commercial gambling. GambleAware does not use external professional fundraisers.

GambleAware is registered with the Fundraising Regulator's Code of Fundraising Practice and has signed up to the Fundraising Promise, demonstrating its commitment to best practice. GambleAware's Fundraising Complaints Procedure is available upon request.

GambleAware has not received any formal complaints about fundraising activity during 2023/24.

### **Partnership working**

Effective partnership working with a wide range of stakeholders is at the heart of GambleAware's strategy. Trustees are committed to working in partnership with national and local government authorities and agencies, treatment providers, service users, researchers, academics, and all those who have a legitimate interest in GambleAware's work.

## **The gambling industry**

In keeping with gambling operator licence conditions, as determined by the Gambling Commission, the industry provides voluntary funding to support the charity's agenda to prevent gambling harms. GambleAware is evidence-based, accountable to the Charity Commission and has robust governance processes in place which ensures its independence from the gambling industry. Members of GambleAware's independent Board of trustees are leaders across the NHS, public health and third sector and have no connections to the gambling industry. GambleAware

works closely with the Government, with the charity's integrity and independence recognised by the Government, the Gambling Commission, and the Charity Commission.

## Structure, governance, and management

GambleAware is a charitable company limited by guarantee and not having share capital. It was incorporated on 28 February 2002 (company number 04384279) and registered as a charity in England and Wales on 24 September 2002 (charity number 1093910) and in Scotland on 4 July 2019 (charity number SC049433).

The company was established under a memorandum of association that established the objects and powers of the charitable company and is governed under its articles of association. The Articles of Association of the company were amended to update the charity's objects on 20 March 2023.

### The GambleAware Board of Trustees

Throughout the 12 months ending 31 March 2024, GambleAware was governed by a Board of Trustees (the Board) led by a Chair, who was also a Trustee with voting rights. The Board met formally seven times to monitor and review the performance of the charity, its budgets, policies, and strategic direction to ensure that the company was meeting its charitable objects.

All Trustees give their time voluntarily and receive no benefits from the charity, except for the Chair who received salary. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

The Board in 2023/24 did not include any Trustee employed in the gambling industry.

Trustees understand the need to generate widespread trust and credibility in GambleAware's independence and integrity, particularly in view of the investment of both fundraising and commissioning functions in a single industry-funded body. Trustees have put in place robust governance arrangements including:

- Appointing an independent Board of Trustees<sup>2</sup> and maintaining a register of interests for both Trustees (published online) and senior management (recorded internally and available for audit).
- Publishing a five-year strategy and periodic delivery plans.
- Inviting the government and the Gambling Commission to observe all Board and Committee meetings and making public the minutes of such meetings.
- Publishing details of all donations and regulatory settlements every quarter.
- Seeking advice from external independent experts, as necessary.

In addition, Trustees are committed to the Charity Commission's seven principles established by the Charity Governance Code.

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<sup>2</sup> On 14 June 2018, Trustees agreed to move forward on the basis that the charity will no longer appoint Trustees employed in the gambling industry.

## Committees of the Board of Trustees

GambleAware has three standing Committees which assist the Board of Trustees with its work:

### Performance and Delivery Committee

The Performance and Delivery Committee advises and supports the Board in its assurance of the effective delivery of the organisational strategy and annual plan. It also provides critical challenge and guidance to management, scrutinising and tracking delivery of key outcomes and targets.

The Committee's membership comprises of at least four Trustees, including the Chair. At the date of this report, the Performance and Delivery Committee consisted of:

- Professor Siân Griffiths CBE (Chair): Emeritus Professor at CUHK and Visiting Professor at Imperial College London.
- Baroness Hilary Armstrong: Labour member of the House of Lords.
- Marina Gibbs: Policy Director within Ofcom's Networks and Communications group.
- Dr Koravangattu Valsraj: Deputy Chief Medical Officer for Kent and Medway NHS and Social Care Partnership Trust.
- Rachel Pearce: -Regional Director Commissioning at NHS England Southwest.
- Mel Nebhrajani: Director-General of the Government Legal Department

### Resources Committee

The Resources Committee supports the Board in its assurance around the effective use of the Charity's funds and resources. The Committee provides critical challenge, direction, and advice; it holds the Charity's management to account on the effective use of funds and resources and any related processes. It also reviews the CEO's remuneration and employee salary and benefits.

The Committee comprises of at least three Trustees, including the Chair. At the date of this report, the Committee consisted of:

- Rachel Pearce (Chair): Regional Director Commissioning at NHS England
- Mubin Haq: Chief Executive of abrdn Financial Fairness Trust.
- Baroness Kate Lampard: Lead non-executive director on the Department of Health Board, and Chair of GambleAware.<sup>3</sup>
- Andy Boucher: retired senior professional services partner and chartered accountant
- Marina Gibbs: Policy Director within Ofcom's Networks and Communications group

### Audit and Risk Committee

Trustees understand the need to be financially sound and prudent, as well as transparent and accountable. The Audit and Risk Committee serves to advise the Board regarding matters of financial control, the management of risk, governance, and financial assurance. It monitors the effectiveness of the external audit function, receives and reviews audit findings, and reports to

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<sup>3</sup> Kate Lampard is excluded from any discussions and decisions in relation to her own remuneration.

the Board on matters of significance arising from the annual audit. The Committee also reviews the Annual Report and Accounts and recommends it to the Board approval.

The Committee's membership constitutes at least three Trustees appointed by the Board. At the date of this report, the Audit and Risk Committee consisted of:

- Paul Simpson (Chair): Chief Finance Officer and Deputy Chief Executive, Surrey & Sussex Healthcare NHS Trust.
- Saffron Cordery: Director of Policy and Strategy and Deputy Chief Executive of NHS Providers.
- Andy Boucher: retired senior professional services partner and chartered accountant
- Sir Alan Moses: former Lord Justice of Appeal

The terms of reference of all GambleAware's committees are published on its website.

## **Lived Experience Council**

The Lived Experience Council (LEC) was established by the GambleAware Board of Trustees and has a responsibility to the Board. The involvement of those with lived experience is a cornerstone of GambleAware's collaborative and beneficiary-centred approach to the development and delivery of GambleAware's strategy to deliver education, prevention, research, and the treatment services GambleAware commission.

The purpose of the LEC is to ensure that communities of people with lived experience of harms associated with gambling can provide expert advice to GambleAware's activities, programmes, and strategic development.

The LE Council:

- Represents the views of affected groups;
- Provides strategic advice based on members' own lived experience of gambling harms;
- Makes recommendations which inform and contribute to the strategic planning and development of GambleAware (GA). This is shared with the GA Board of Trustees;
- Act in pursuance of GambleAware Charitable Objectives.

## **Remuneration policy for key management personnel**

The Resources Committee operates to review and to make recommendations regarding the salaries and benefits of all management and staff members, taking account of personal performance reviews, current macro-economic conditions, and independent advice regarding salary benchmarks when necessary.

## **Appointment of Trustees**

GambleAware seeks to recruit and refresh the Board of Trustees to ensure a diverse Board reflecting all parts of society, and who bring current academic, therapeutic, personal, and professional experience and other relevant skills that extend the collective competence of the Board.



The recruitment of Trustees considers the balance of skills and experience required and the need to include Trustees with expertise in issues such as healthcare commissioning, public health education, finance, treatment provision, and advice relating to gambling harm as well as research and evaluation.

The Board of Trustees makes the final decisions on new appointments based on the advice and recommendations of a specially convened appointments panel following an interview process. Trustees are appointed for a term of 3 years, and they may be reappointed by the Board to serve for a maximum of one further 3-year term (6 years in total).

### **Trustee induction and training**

There is an induction programme for new Trustees that includes the opportunity to meet the staff team, receive safeguarding training, visit the NGSN providers that GambleAware funds, and receive advice and information about the charity's activities from the Chief Executive and other members of staff, as necessary.

### **Related parties and relationships with other organisations**

GambleAware is an independent charity, however its work is guided by the National Strategy to Reduce Gambling Harms (2019-22) published by the Gambling Commission. GambleAware works closely with the Gambling Commission in the delivery of the priorities that arise from the National Strategy to Reduce Gambling Harms, within the bounds of GambleAware's independence and charitable objects.

GambleAware is responsible for fundraising and awarding grants to support activity to help to deliver the National Strategy to Reduce Gambling Harms, subject to the availability of funds.

An 'assurance and governance framework' agreed between GambleAware, the Advisory Board for Safer Gambling, and the Gambling Commission underpins these arrangements. Published in August 2012, the agreement remains available via GambleAware's website. Currently, arrangements require all three parties to work together openly and in active partnership with an overriding commitment to transparency and engagement with all stakeholders.

### **Employee information**

As at 31 March 2024, GambleAware's staff team numbered 59 full-time including two part-time members. The average number of staff for the year was 55. The increase in headcount was to increase capacity and implement the programmes of work.

At the end of September 2023, GambleAware's staff team (including interim appointments) numbers 46 in total.

### **Equality, diversity, and inclusion (EDI)**

Equality, diversity, and inclusion (EDI) GambleAware is an equal opportunities employer and has policies in place in relation to equality and diversity, which are set out in full in its Staff Handbook. GambleAware also has an internal Equality, Diversity, and Inclusion group to ensure that the charity can better support colleagues with protected characteristics, embed best practice around equality, diversity, and inclusion within GambleAware, and encourage organisations it works with to engage with issues around equality, diversity, and inclusion.

### **Statement of responsibilities of the trustees**

Trustees (who are also directors of GambleAware for the purposes of company law) are responsible for preparing the trustees' annual report including the strategic report and the

financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires trustees to prepare financial statements for each budget year that give a true and fair view of the situation of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, 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 UK Accounting Standards and statements of recommended practice 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 operation.

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

In so far as trustees are aware:

There is no relevant audit information of which the charitable company's auditor is unaware.

Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2024 was 12 (2023: 10)”. Trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

#### **Auditor**

HaysMac LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report which includes the strategic report has been approved by trustees on 2 December 2024 and signed on their behalf by

*Sian Griffiths*

Professor Siân Griffiths CBE

Chair of trustees

# Independent auditor's report to the members of GambleAware

## Opinion

We have audited the financial statements of GambleAware for the year ended 31 March 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 2024 and of the charitable company's net movement in funds, including the 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 the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

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

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

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

## Other information

The Trustees are responsible for the other information. The other information comprises the information included in the report of the Trustees. 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.

### **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 report of the Trustees (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the report of the Trustees (which incorporates the strategic report and the directors' report).

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

- adequate accounting records have not been kept by the charitable company; or
- the charitable company 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' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

### **Responsibilities of Trustees for the financial statements**

As explained more fully in the Trustees' responsibilities statement, set out in the Trustees' annual report, 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 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 taken together, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

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

Based on our understanding of the charitable company and the environment in which it operates, we identified the principal risks of non-compliance with laws and regulations, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011, and considered other factors such as income tax, payroll tax and sales tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to management override of controls, completeness and cut off voluntary income, legacies, and investment income. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws, regulation, and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

GambleAware

Trustees' Annual Report

For the year ended 31 March 2024

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## Use of our report

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



Richard Weaver (Senior Statutory Auditor)

For and on behalf of HaysMac LLP, Statutory Auditor

Date: 3 December 2024

10 Queen Street  
Place

London

EC4R 1AG

## Statement of Financial Activities

For the year ended 31 March 2024

	Note	Unrestricted £'000	Restricted £'000	2024 Total £'000	2023 Total £'000
<b>Income from:</b>					
Voluntary donations	2a	52,171	33,509	85,680	48,143
Investments	3	558	287	845	135
<b>Total income</b>		<b>52,729</b>	<b>33,796</b>	<b>86,525</b>	<b>48,278</b>
<b>Expenditure on:</b>					
Raising funds	4a	242	-	242	240
Charitable activities					
Research	4a	1,462	341	1,803	9,128
Education	4a	10,119	5,199	15,318	19,172
Treatment	4a	35,119	-	35,119	20,864
<b>Total expenditure</b>		<b>46,942</b>	<b>5,540</b>	<b>52,482</b>	<b>49,404</b>
<b>Net income / (expenditure) for the year and net movement in funds</b>	7	<b>5,788</b>	<b>28,255</b>	<b>34,043</b>	<b>(1,126)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		30,128	0	30,128	31,254
<b>Total funds carried forward</b>		<b>35,916</b>	<b>28,255</b>	<b>64,171</b>	<b>30,128</b>

All the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 19 to the financial statements.

## Balance Sheet

As at 31 March 2024

	Note	£'000	2024 £'000	£'000	2023 £'000
<b>Fixed assets:</b>					
Tangible assets	12		74		24
			<b>74</b>		<b>24</b>
<b>Current assets:</b>					
Debtors	13	26,176		10,992	
Prepayments		7,976		2,714	
Short term deposits		0		1,031	
Accrued Income		745			
Cash at bank and in hand		53,596		25,921	
Other Debtors		24			
		88,517		40,658	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	14	(19,983)		(7,041)	
<b>Net current assets</b>			<b>68,534</b>		<b>33,617</b>
<b>Total assets less current liabilities</b>			<b>68,608</b>		<b>33,641</b>
Creditors: amounts falling due after one year	15		(4,437)		(2,387)
<b>Total net assets</b>	18		<b>64,171</b>		<b>31,254</b>
<b>The funds of the charity:</b>	19a				
Restricted income funds			28,255		-
Unrestricted income funds:					
General funds		35,916		3,957	
Designated funds				27,296	
Total unrestricted funds			<b>35,916</b>		<b>31,254</b>
<b>Total charity funds</b>			<b>64,171</b>		<b>31,254</b>

Approved by the trustees on 02/12/2024 and signed on their behalf by

*siân griffiths*

Professor Siân Griffiths CBE  
Chair of Trustees



## Statement of cash flows

For the year ended 31 March 2024

### Reconciliation of net income to net cash flow from operating activities

	2024	2023
	£'000	£'000
<b>Net income for the reporting period (as per the statement of financial activities)</b>	<b>34,043</b>	<b>(1,126)</b>
Depreciation charges	17	17
Interest from investments	(845)	(135)
Loss on the disposal of fixed assets	-	0
(Increase) / decrease in debtors	(20,445)	7,886
Increase in creditors	14,993	9,551
<b>Net cash provided by operating activities</b>	<b>27,763</b>	<b>16,193</b>

	2024		2023	
	£	£	£	£
	£'000	£'000	£'000	£'000
<b>Cash flows from operating activities</b>				
<b>Net cash provided by operating activities</b>		27,762		16,193
<b>Cash flows from investing activities:</b>				
Interest from investments	845		135	
Purchase of fixed assets	(58)		(44)	
<b>Net cash (used in) / provided by investing activities</b>		<b>787</b>		<b>91</b>
<b>Change in cash and cash equivalents in the year</b>		<b>28,549</b>		<b>16,284</b>
Cash and cash equivalents at the beginning of the		43,236		26,952
<b>Cash and cash equivalents at the end of the year</b>		<b>71,785</b>		<b>43,236</b>

## Notes to the financial statements for the year ended 31 March 2024

A description of the nature of the entity's operations and its principal activities is disclosed in the annual report accompanying the financial statements.

### 1. Accounting policies

#### Statutory information

GambleAware is a charitable company limited by guarantee and is incorporated in the United Kingdom.

The registered office address is Lincoln House, 296-302 High Holborn, WC1V 7HJ.

#### Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments, which are included at market valuation. The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2019), applicable to charities preparing their accounts in accordance with FRS102, the Financial Reporting Standard applicable in the UK and the Charities Act 2011 and UK Generally Accepted Practice.) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

#### Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

#### Going concern

The Trustees have considered the risks and uncertainties around the charitable company's ability to continue as a going concern.

There remains uncertainty in the future funding regime and the delay in the introduction of a new form of levy for the industry and the impact this might have on the charity's activities; however, the Trustees have considered cashflows and forecasts that include different funding scenarios and are content that the charity has sufficient availability of cash and that there are no further uncertainties at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

#### Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received, and amount can be measured reliable.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition is met.

### **Donations of gifts, services, and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### **Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

### **Grants policy**

The full costs of the majority of grants payable by the charity are included in the statement of financial activities in the year in which they are approved and notified to the grantee, even if they are for projects which cross more than one financial year, or for multi-year programmes of work. If such grants that are approved during the year are payable by instalments or have not been paid, in part or in full, by the end of the year, any unpaid amounts are included as creditors in the balance sheet if the conditions attached to the grant are accepted by the beneficiary before the accounts are signed.

If a multi-year award is subject to the recipient submitting a satisfactory progress report and the renegotiation of targets and conditions between the recipient and GambleAware, only the current year's grant will be included in the statement of financial activities.

### **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities included the costs of grants delivering services and events undertaken to further the purpose of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### **Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overheads costs of the central function and governance costs is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

- Cost of generating funds 5%
- Research 38%
- Education 37%
- Treatment 20%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

### Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities on a straight-line basis over the minimum lease term.

### Tangible fixed assets:

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where have significant different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the assets will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated on a straight-line basis over its expected useful life. The depreciation rates are as follows:

- Computer Equipment 33%

### Debtors

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

### Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of the acquisition or opening of the deposit or similar account.

### Short term deposits

Short term deposits represent amounts held on deposit with a maturity between three months and one years.

### Creditors and provisions

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

## Financial instruments

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

## Pensions

Employer contributions are paid into a group scheme. Contributions are included as expenditure as they fall due.

## Critical accounting judgements and estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. It is the opinion of the Trustees that there are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Gift in kind income is recognised within donations and measured at its fair value (i.e. market value), or if this is not available it may be derived from the cost to the donor.

## 2. Income

### 2a. Income from donations:

	Unrestricted £'000	Restricted £'000	2024 Total £'000	2023 Total £'000
Voluntary Donations	50,996	33,509	<b>84,505</b>	46,618
Donated Services	1,175		<b>1,175</b>	1,525
	<b>52,171</b>	<b>33,509</b>	<b>85,680</b>	<b>48,143</b>

### Donated services:

During 2023/24, GambleAware was provided with services free of charge, which amounted to a value of £1,174,805 (2022/23: £1,525,118). This was in respect of media advertising through ITV, Channel 4, and SKY/BT. The estimated value in kind of these has been presented in the accounts, thus giving a fair representation of the benefit to GambleAware during the year.

### 2b) Regulatory settlements

GambleAware received £33,508,865, in 2023/24 (2022/2023: £nil) in the form of regulatory settlements from the gambling industry, all of which is restricted to accelerate progress towards to delivery of the National Responsible Gambling Strategy. Within the regulatory process, licenced operators may offer to make donations to socially responsible causes as part of a voluntary settlement with the Gambling Commission.

GambleAware can accept donations as part of a regulatory settlement provided the agreed use of the funds supports the National Responsible Gambling Strategy and accelerates the delivery of the strategy rather than displacing ordinary funding.

**3. Income from investments**

	Unrestricted £'000	Restricted £'000	<b>2,024</b> <b>£'000</b>	2,023 £'000
Bank Interest	558	287	<b>845</b>	<b>135</b>

## 4a. Analysis of expenditure (Current year)

	Charitable Activities						2024 £'000
	Cost of generating funds	RESEARCH	EDUCATION	TREATMENT	Governance	Support costs	
	£'000	£'000	£'000	£'000	£'000	£'000	
Staff costs (Note 8)	90,673	687,099	1,413,686	115,931	78,200	1,882,198	4,267,788
Grants payable (Note 5a)	-	589,128	-	8,726,654	-	-	8,137,526
Commissioned Services (Note 6a)	-	496,660	12,627,459	24,470,692	-	-	37,594,810
Contracts with institutions and individuals	-	-	-	1,174,805	-	-	1,174,805
Research, Education and Treatment project costs	-	-	-	-	-	-	-
Fundraising costs	342	-	-	-	-	-	342
Premises cost	-	-	-	-	-	354,641	354,641
Telecommunications	-	-	-	-	-	11,239	11,239
Public relations and branding	-	-	-	-	-	-	-
Corporate website costs	-	-	101,108	-	-	14,295	115,403
Accountancy and audit fee	-	-	-	-	-	28,200	28,200
Legal fees	-	-	-	-	-	176,059	176,059
Recruitment fees (Inc Trustees)	-	-	-	-	17,000	164,517	181,517
Printing, postage and office supplies	-	-	587	-	-	17,292	17,879
Software and IT costs	4,893	148	12,996	-	899	152,007	170,943
Travel, conferences & meeting costs	6,761	32,560	4,184	9,875	2,668	33,561	89,609
Trustee expenses not included in direct project costs (note 7)	-	-	-	-	160	-	160
Depreciation and loss on disposal of assets	-	-	-	-	-	34,495	34,495
Insurance	-	-	-	-	-	86,591	86,591
Staff welfare	-	-	53	-	-	13,534	13,587
Subscriptions and memberships	30	300	17,016	300	-	4,036	21,681
Charges	-	-	-	-	-	3,834	3,834
	<b>102,699</b>	<b>627,639</b>	<b>14,177,089</b>	<b>34,498,257</b>	<b>98,927</b>	<b>2,976,499</b>	<b>52,481,109</b>

## 4b. Analysis of expenditure (Prior year)

	Charitable Activities						2024 £'000
	Cost of generating funds	RESEARCH	EDUCATION	TREATMENT	Governance	Support costs	
	£'000	£'000	£'000	£'000	£'000	£'000	
Staff costs (Note 8)	90,673	687,099	1,413,686	115,931	78,200	1,882,198	4,267,788
Grants payable (Note 5a)	-	589,128	-	8,726,654	-	-	8,137,526
Commissioned Services (Note 6a)	-	496,660	12,627,459	24,470,692	-	-	37,594,810
Contracts with institutions and individuals	-	-	-	1,174,805	-	-	1,174,805
Research, Education and Treatment project costs	-	-	-	-	-	-	-
Fundraising costs	342	-	-	-	-	-	342
Premises cost	-	-	-	-	-	354,641	354,641
Telecommunications	-	-	-	-	-	11,239	11,239
Public relations and branding	-	-	-	-	-	-	-
Corporate website costs	-	-	101,108	-	-	14,295	115,403
Accountancy and audit fee	-	-	-	-	-	28,200	28,200
Legal fees	-	-	-	-	-	176,059	176,059
Recruitment fees (Inc Trustees)	-	-	-	-	17,000	164,517	181,517
Printing, postage and office supplies	-	-	587	-	-	17,292	17,879
Software and IT costs	4,893	148	12,996	-	899	152,007	170,943
Travel, conferences & meeting costs	6,761	32,560	4,184	9,875	2,668	33,561	89,609
Trustee expenses not included in direct project costs (note 7)	-	-	-	-	160	-	160
Depreciation and loss on disposal of assets	-	-	-	-	-	34,495	34,495
Insurance	-	-	-	-	-	86,591	86,591
Staff welfare	-	-	53	-	-	13,534	13,587
Subscriptions and memberships	30	300	17,016	300	-	4,036	21,681
Charges	-	-	-	-	-	3,834	3,834
	<b>102,699</b>	<b>627,639</b>	<b>14,177,089</b>	<b>34,498,257</b>	<b>98,927</b>	<b>2,976,499</b>	<b>52,481,109</b>



5a. Grant making to institutions (current year)

	Treatment £'000	Education £'000	Research £'000	Project	Costs £'000	2023 £'000
Al Hurraya	200		0			200
Behavioural Insights	0		298			298
BetBlocker	45		0			45
Betknowmore	1,288		0			1,288
Big Issue Changing Lives CIC	200		0			200
Blackburn Foodbank	96		0			96
Bournemouth University	0		25			25
Coram's Fields	85		0			85
Epic Restart Foundation	479		0			479
Gambling Harm	42		0			42
GamCare - TalkBanStop	1,416		0			1,416
Hull FC Community Foundation	48		0			48
IFF	0		248			248
NATCEN	0		245			245
Other	2,371		(1,899)			472
Prison Radio Association	127		0			127
Reframe Coaching	318		0			318
Shama Womens Centre	194		0			194
Simon Community Scotland	199		0			199
Social Finance	0		248			248
Wolverhampton Uni	0		247			247
Yellow Scarf	120					120
YGam	1,500					1,500
	<u>8,727</u>	<u>0</u>	<u>(589)</u>	<u>0</u>	<u>0</u>	<u>8,138</u>
Reversal Grant Prior years Underspend						0
Reversal Grant Prior years CNWL Surrey Prisons -						0
At the end of the year	<u>8,727</u>	<u>0</u>	<u>(589)</u>	<u>0</u>	<u>0</u>	<u>8,138</u>

5b. Grant making to institutions (Prior year)

	Treatment	Education	Research	Project	Costs	2023
	£'000	£'000	£'000		£'000	£'000
University Of Bristol	0		4,000			4,000
GamCare	1,118		78			1,196
Research PHD Programme			435			435
IFF - Building Knowledge Womens Lived Experience	0		127			127
The forward Trust			497			497
Expert Link			375			375
YouGov			248			248
Reseachr Others			970			970
Aftercare	2,012					2,012
Ipsos Mori	274					274
Organisation Resilience Fund	1,245					1,245
CRF Fund	1,834					1,834
Transition Grants	1,302					1,302
The Hurley Group	283					283
ALERTS			439			439
National Centre for Social Research			91			91
Alma Economics		351				351
RCGP		204				204
Deal Me Out	0	0	0			0
Treatment Other	58					58
						0
At the end of the year	8,126	555	7,260		0	15,941

## 6a. Commissioned Services (current year)

	Commissioned Services £'000	Project Costs £'000	2024 £'000
Adferiad	100		100
Alma	52		52
Aquarius	814		814
ARA	1,434		1,434
Beacon	1,364		1,364
BIT	5		5
Bournemouth University	44		44
Breakeven	1,818		1,818
CQC	94		94
CX Partners	323		323
Daneil Metson	7		7
Define	96		96
Derman	57		57
Emplifi	11		11
FKY	30		30
Flipside	709		709
Freuds	579		579
FSA	12		12
GamCare	10,228		10,228
Gordon Moody	4,412		4,412
IPSOS	118		118
Lucky Generals	1,108		1,108
MediaSence	72		72
Meltwater	6		6
NATCEN	40		40
NECA	1,003		1,003
NLA	2		2
Object Obsura	8		8
Other	9,464		9,464
Outsiders	72		72
RCA	552		552
Senate	9		9
Sherbert research	54		54
TAVISTOCK	20		20
The Hurely Group	2,385		2,385
TPX Impact	29		29
ViewIt	211		211
Vuelio	15		15
WA Comms	197		197
YouGov	41		41
At the end of the year	37,595	0	37,595

**6b. Commissioned Treatment Services (Prior year)**

	Commissioned Services £'000	Project Costs £'000	2022 £'000
GamCare (Treatment)	10,103		10,103
The Gordon Moody Association (Treatment)	1,512		1,512
NGTS		179	179
At the end of the year	11,615	179	11,794

**7. Net Expenditure for the year**

This is stated after charging:

	2024 £'000	2023 £'000
Depreciation	35	17
Loss or profit on disposal of fixed assets	0	0
Operating lease rentals:		
Property	372	287
Other	1	1
Auditor's remuneration (excluding VAT):		
Audit	28	26
	436	331

**8. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2024 £'000	2023 £'000
Salaries and wages	3,244	2,537
Social security costs	346	321
Employer's contribution to defined contribution pension schemes	188	125
Temporary staff costs	431	437
Redundancy & terminations costs	0	0
Staff training	58	65
	4,267	3,485

The following number of employees received employee benefits (excluding employer pension costs and national insurance) during the year between:

		2024 No.	2023 No.
£60,000	- £69,999	9	6
£70,000	- £79,999	8	1
£80,000	- £89,999	2	1
£90,000	- £99,999	2	1
£100,000	- £109,999	1	-
£110,000	- £119,999	-	1
£120,000	- £129,999	-	1
£130,000	- £139,999	2	1
£140,000	- £149,999	-	-
£150,000	- £159,999	1	1
		<u>25</u>	<u>13</u>

### Key management personnel

The total employee benefits including pension contributions and national Insurance of key management personnel were £686,838 (2022/23: £688,675) This includes the remuneration of the Chair of the Charity for her role on the Board. She was paid £57,385 (£2022/23: £54,653) and her Employer's pension was £4,017 (2022/23 £3,279).

### Trustee expenses

During the year, a payment of £1,384 (2022/23: £946) was made to cover travel expenses to meetings. £1,375 (2022/23: £909) was paid to three (2022/23: three) of the trustees of GambleAware to reimburse the costs of travel, accommodation and subsistence relating to charitable expenditure activities and trustee meetings. These reimbursed expenses and remuneration are included in expenditure.

### 9. Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2024 No.	2023 No.
Staff	<u>55</u>	<u>40</u>

### 10. Related party transactions

Aggregate donations from related parties were nil for the FY 23/24 (2022/23: £nil). Transactions with trustees are disclosed in Note 7.

### 11. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**12. Tangible fixed assets**

	Fixtures and fittings £'000	Computer equipmen t £'000	Total £'000
<b>Cost</b>			
At the start of the year	0	71	71
Additions in year	-	58	58
Disposals in year	-	0	0
At the end of the year	<u>0</u>	<u>129</u>	<u>129</u>
<b>Depreciation</b>			
At the start of the year	0	21	21
Charge for the year	0	35	35
Eliminated on disposal	0	0	0
At the end of the year	<u>0</u>	<u>55</u>	<u>55</u>
<b>Net book value</b>			
<b>At the end of the year</b>	<u>(0)</u>	<u>74</u>	<u>74</u>
At the start of the year	<u>0</u>	<u>51</u>	<u>51</u>

All the above assets are used for charitable purposes.

**13. Debtors**

	2024 £'000	2023 £'000
Debtors	26,176	5,450
Accrued income	745	59
Prepayments	7,976	309
Other debtors	24	1
	<u>34,921</u>	<u>5,819</u>

The debtor of £5.45m represents pledges made by operators whose remittance to GambleAware has not been received by the end of the financial year.

**14. Creditors: Amounts falling due within one year**

	<b>2024</b>	2023
	<b>£'000</b>	<b>£'000</b>
Trade creditors	11,321	681
Taxation and social security	118	97
Pensions	31	33
Accruals	1,123	3,078
Accrued grants payable	7,390	15,090
	<b>19,983</b>	18,979

Accrued grants payable of £8.5m represent amount of grants awarded to different partner organisations and due within one year.

**15. Creditors: amounts due after more than one year**

	<b>2024</b>	2023
	<b>£'000</b>	<b>£'000</b>
Accrued grants payable after more than one year	<b>4,437</b>	6,565
	<b>4,437</b>	6,565

The accrued grants of £4.4m represent amounts to different partner organisations based on grant agreements made during the financial year and that will be due after one year. These are grants for multi-year projects.

**16. Pension**

During 2023/24, pensions were paid to members of staff and to the Chair 62 (2022/23: 38), including employees who left mid-way through the year). At 31 March 2024, GambleAware held liabilities of £31,296 (2022/23: £33,096) for unpaid employee and employer pension contributions for the last month of the financial year.

**17. Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

**18a. Analysis of net assets between funds (current year)**

	General unrestrict £'000	Designated £'000	Restricted £'000	Total funds £'000
Tangible fixed assets	74	-	0	<b>74</b>
Net current assets	42,211	-	26,323	<b>68,534</b>
Long term liabilities	(4,437)	-	0	<b>(4,437)</b>
<b>Net assets at 31 March 2023</b>	<b>37,848</b>	<b>0</b>	<b>26,323</b>	<b>64,171</b>

## 18b. Analysis of net assets between funds (Prior year)

	General unrestrict £'000	Designated £'000	Restricted £'000	Total funds £'000
Tangible fixed assets	24	-	-	24
Net current assets	6,320	27,296	-	33,616
Long term liabilities	(2,387)	-	-	(2,387)
<b>Net assets at 31 March 2022</b>	<b>3,957</b>	<b>27,296</b>	<b>-</b>	<b>31,253</b>

## 19a. Movements in funds (current year)

	At 31 March £'000	Income & gains £'000	Expenditure & losses £'000	Transfers £'000	At 31 March 2024 £'000
<b>Restricted funds:</b>					
	0	33,796	(5,116)	(425)	28,255
<b>Total restricted funds</b>	<b>0</b>	<b>33,796</b>	<b>(5,116)</b>	<b>(425)</b>	<b>28,255</b>
<b>Unrestricted funds:</b>					
	30,128	52,728	(47,365)	425	35,916
<b>Total Unrestricted Funds 2023-24</b>	<b>30,128</b>	<b>52,728</b>	<b>(47,365)</b>	<b>425</b>	<b>35,916</b>
<b>Total funds</b>	<b>30,128</b>	<b>86,524</b>	<b>(52,481)</b>	<b>0</b>	<b>64,171</b>

## 19b. Movements in funds (prior year)



	At 1 April 2022	Income & gains £'000	Expenditure & losses £'000	Transfers £'000	At 31 March 2023 £'000
<b>Restricted funds:</b>					
Safer Gambling Campaign		1,525	(1,525)	0	0
Reg Settlement to accelerate progress towards to delivery of the National Responsible Gambling Strategy	0	0	0	0	0
<b>Total restricted funds</b>	<b>0</b>	<b>1,525</b>	<b>(1,525)</b>	<b>0</b>	<b>0</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Designated Treatment funds 20-21	27,296	0	(11,615)	(15,681)	
<b>Total designated funds 2018 - 21</b>	<b>27,296</b>	<b>0</b>	<b>(11,615)</b>	<b>(15,681)</b>	<b>0</b>
Designated funds:					
Designated Treatment funds	0	0	0	27,485	<b>27,485</b>
<b>Total designated funds 2021-22</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,485</b>	<b>27,485</b>
General funds	3,957	46,753	(36,263)	(11,804)	<b>2,643</b>
<b>Total unrestricted funds</b>	<b>31,253</b>	<b>46,753</b>	<b>(47,878)</b>	<b>0</b>	<b>30,128</b>
<b>Total funds</b>	<b>31,254</b>	<b>48,278</b>	<b>(49,403)</b>	<b>0</b>	<b>30,128</b>

## 20. Analysis of cash and cash equivalents

	At 1 April 2023 £'000	Cash flows £'000	Other changes £'000	At 31 March 2024 £'000
Cash at bank and in hand	58,479	(27,170)	-	<b>31,309</b>
Notice deposits (three months to one year)	1,042	21,244	-	<b>22,286</b>
<b>Total cash and cash equivalents</b>	<b>59,521</b>	<b>(5,926)</b>	<b>-</b>	<b>53,595</b>

## 21. Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases are as follows for each of the following periods:

	Property		Equipment	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Less than one year	124	72	2	2
Over one year	0	0	0	0
	<u>126</u>	<u>74</u>	<u>4</u>	<u>4</u>

## 22. Post Balance Sheet Events