

Company number: 4384279
Charity Number England and Wales: 1093910
Charity Number Scotland: SC049433

GambleAware

Report and financial statements
For the year ended 31 March 2020

GambleAware

Contents

For the year ended 31 March 2020

Reference and administrative information	1
Trustees' annual report	2
Independent auditor's report	19
Statement of financial activities (incorporating an income and expenditure account)	23
Balance sheet	24
Statement of cash flows	25
Notes to the financial statements	26

GambleAware

Reference and administrative information

For the year ended 31 March 2020

Company number 4384279

Charity number

England and Wales 1093910

Scotland SC049433

Registered office and operational address Pennine Place, 2A Charing Cross Rd
LONDON
WC2H 0HF

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:

Kate Lampard, CBE (Chair)
Professor Sian Griffiths, OBE (Deputy Chair)
Saffron Cordery
Michelle Highman
Professor Anthony Kessel
Rachel Pearce
Chris Pond (resigned 12 March 2020)
Paul Simpson
Professor Marcantonio Spada
Professor Patrick Sturgis (resigned 7 June 2019)

Chief Executive Marc W Etches

Bankers Bank of Scotland
8 Lochside Avenue
Edinburgh
EH12 9DJ

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

Trustees present their report and the audited financial statements for the year ended 31 March 2020.

Reference, administrative and financial information complies with current statutory requirements, the articles of association 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 were updated in July 2020, to better express GambleAware's purposes, and in agreement with both the Charity Commission and the Scottish Charity Regulator are as follows:

- A. 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, by raising awareness, and by making grants; and,
- B. 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 making grants for the provision of effective treatment, interventions and support.

Strategic approach

Gambling harms are best understood as matters of health and wellbeing, and keeping people safe from gambling harms requires a public health response including: Primary Prevention – universal promotion of a safer environment; Secondary Prevention – selective intervention for those who may be 'at risk'; and, Tertiary Prevention – direct support for those suffering gambling disorder¹ or those who may be directly affected.

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

Effective prevention and treatment of gambling harms requires a coherent and co-ordinated '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

¹ As defined by World Health Organisation – see <https://icd.who.int/browse11/l-m/en#/http%3a%2f%2fid.who.int%2f%2fentity%2f1041487064>

care pathways are in place for individuals in need of support, including treatment, to receive the right intervention at the right time.

The value of this collaborative approach is acknowledged in the NHS Mental Health Implementation Plan, 2019–24 (pp 40–41) in which GambleAware is recognised as an NHS England partner in relation to the NHS commitment to opening 15 specialist problem gambling clinics between 2019 and 2024. In Scotland and Wales similar discussions are taking place between the NHS and GambleAware.

Activities

GambleAware is a grant-making charity, using best-practice commissioning, such as needs assessment, service planning and outcome reporting to fund effective and high-quality gambling harms support services, underpinned by monitoring and evaluation to ensure continuous quality improvement.

GambleAware works in partnership with expert organisations and agencies to ensure evidence-informed services are developed according to need within a robust and accountable system, and that funding is allocated efficiently and independently.

GambleAware works across three areas of activity:

- GambleAware works to prevent gambling harms by producing national health campaigns to build awareness and encourage behaviour change, and by providing support to frontline services and organisations to inform, to educate, and where appropriate, to deliver brief interventions.
- GambleAware commissions the National Gambling Treatment Service that brings together the National Gambling Helpline and a network of providers across Britain including the NHS to deliver a range of treatment services.
- GambleAware seeks to optimise knowledge and to provide thought leadership on prevention, addiction, and treatment in gambling via an extensive research and evaluation programme.

Trustees review the strategic approach and activities of the charity each year. This report sets out what the charity has achieved and the outcomes of its work in the reporting period. Trustees report the progress of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The annual review helps trustees ensure the charity's strategic approach and activities remain focused on its charitable objects.

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. 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 November 2016 trustees agreed and published a five-year strategy (2016–21) to guide future activities.² During the reported period the National Responsible Gambling Strategy 2016–19 published by the Responsible Gambling Strategy Board (RGSB)³ and endorsed by the Gambling Commission also guided its work, within the bounds of GambleAware's charitable objects.⁴

The overarching theme of the National Responsible Gambling Strategy 2016–19 was reducing gambling harms in Great Britain, and GambleAware fundraises and commissions activity to deliver elements of the National Responsible Gambling Strategy⁵, subject to the availability of funds.

GambleAware's expenditure policy is for trustees to establish the charity's strategic approach and for management to identify possible grant recipients and suppliers, via grant-award and tendering processes, upon which the trustees, acting as a body, make funding decisions.

In June 2018, trustees updated its previous Commissioning Plan⁶ published in May 2017 with the publication of a two-year Strategic Delivery Plan 2018–20⁷.

GambleAware distributes funds raised in accordance with the strategic direction provided by the combination of its own five-year strategy, the Strategic Delivery Plan 2018–20 and the National Strategy for Reducing Gambling Harms.

GambleAware does not offer funding in response to speculative applications, but from time to time does issue open tenders when there is the opportunity to bid for funding for innovative projects within a broader field.

GambleAware does not offer funding for new business ideas, artistic projects, etc, but is always interested to hear about anything that can help reduce gambling harms so that the charity can consider them as part of its longer-term plans.

During the year ending 31 March 2020, GambleAware spent a total of £19,626,268 on harm prevention, treatment and support services, and research and evaluation.

² <https://about.gambleaware.org/media/1343/gambleaware-strategy-2016-final.pdf>

³ The RGSB became the Advisory Board for Safer Gambling (ABSG) in March 2019

⁴ https://about.gambleaware.org/media/1230/rgsb_strategy_2016-2019.pdf

⁵ This was replaced by the National Strategy for Reducing Gambling Harms, 2019–22, published in April 2019

⁶ <https://about.gambleaware.org/media/1480/gambleaware-commissioning-plan-2017-19.pdf>

⁷ <https://about.gambleaware.org/media/1735/gambleaware-strategic-delivery-plan-2018-20.pdf>

Achievements and performance

The charity's main activities and those whom it tries to help are described below. All its charitable activities focus on preventing gambling harms in Great Britain and are undertaken to further GambleAware's charitable objects for the public benefit.

- **Harm prevention**

During the year, GambleAware spent £6,973,188 on harm prevention.

GambleAware produces public health campaigns on a national scale to support local services to respond to gambling harms including leading on awareness and behaviour change campaigns such as Bet Regret.

Aimed at moderating behaviour, the Bet Regret campaign was launched in February 2019 to encourage young men aged 16 to 34 to think twice about betting when drunk, bored or chasing losses. The total expenditure on this campaign in the reporting period was £5,255,485 which includes £1,957,493 of 'in-kind' media advertising donations.

GambleAware has created a Safer Gambling Campaign Board to oversee the campaign. The Board currently comprises:

- Professor Sian Griffiths, GambleAware Trustee and Deputy Chair, Public Health England (Interim)
- Sheila Mitchell, former Marketing Director, Public Health England
- Teresa Owen, Executive Director of Public Health, The Betsi Cadwaladr University Health Board
- Professor Marcantonio Spada, GambleAware Trustee and Professor of Addictive Behaviours and Mental Health at London South Bank University
- Marc Etches, Chief Executive, GambleAware
- Department of Digital, Culture, Media and Sport representative

In February 2020, GambleAware launched a campaign to raise awareness of the treatment available through the National Gambling Treatment Service. The campaign ran on digital media, radio, pubs, motorway service stations, in GP surgeries and health publications throughout February and March.

GambleAware operates the BeGambleAware.org website, which is the most well-recognised specialist website for those seeking advice about safer gambling behaviour or help in dealing with gambling harms in Great Britain. The website has over 6 million users each year.

In addition, the charity provides practical support to GP services, debt and other advice agencies, mental health services, prisons, military personnel, professional sports, schools, and youth workers, specifically:

- To build resilience for children, young people, and vulnerable adults
- To provide advice and training materials to primary care professionals and other support services, and to promote collaboration between workforces.

GambleAware has national strategic partnerships with statutory and voluntary agencies, including:

- NHS in England, Scotland, and Wales to support a place-based approach for the local population, and to map care pathways and develop referral routes.
- Public Health England, Royal Society for Public Health (RSPH) and others to include gambling conversations on the Make Every Contact Count + (MECC+) initiative.
- Public Health England on their recent mental health initiative, Every Mind Matters – promotion of information about gambling and where to find help and advice.
- NHSE Offender Health team to explore the scope for joint working in relation to gambling harm – prevention, education, and treatment initiatives.
- Citizens Advice England and Wales and Citizens Advice Scotland to train debt advisers and other frontline workers (for example in housing associations, local authorities, family support services) across England, Wales and Scotland to identify and offer support to people who may be suffering gambling harms.
- The Scottish Gambling Education Hub – Fast Forward is delivering a nationwide programme of training support for teachers, youth workers and other professionals to make it possible for every young person (14–25 years) in Scotland to have access to gambling education and harm prevention opportunities. Following evaluation in 2020, there is a possible roll-out in Wales & England.
- School-based Preventative Gambling Education – Following a successful pilot scheme in secondary schools in England by Demos and the PSHE Association, resources to support PSHE teaching are now available on the GambleAware website, including a Welsh translation.
- RSPH to establish a Gambling Health Alliance to bring together a wide range of professional health bodies to promote awareness and share perspectives on preventing gambling harms.
- Working with Personal Finance Research Centre at the University of Bristol to produce resources that focus on preventing gambling disorder across the financial sector.
- GambleAware has published a 'brief intervention guide' and an 'e-Learning' package for professionals who are non-specialists in the treatment of gambling disorder.

GambleAware hosted its seventh annual conference on 'Keeping children and young people safe from gambling harms' in December 2019 held at the King's Fund, London. The event welcomed over 300 delegates including researchers, academics, treatment specialists, industry executives, regulators, and policymakers.

• **Treatment and support**

During the year, GambleAware spent £9,677,010 on treatment and support services.

In partnership with gambling treatment providers, GambleAware has spent several years methodically building structures for commissioning a coherent system of brief intervention and treatment services, with clearly defined care pathways and with established referral routes to and from the NHS – a National Gambling Treatment Service, triaged via the National Gambling Helpline.

In the absence of comprehensive treatment from the NHS, the National Gambling Treatment Service provides a robust, effective, safe, core national treatment service, with short waiting times relative to equivalent NHS based mental health services.

The National Gambling Treatment Service exists so that people who need help because of gambling disorder get the right support at the right time, in the way that an individual prefers to access it. The National Gambling Treatment Service brings together a National Gambling Helpline and a network of locally-based providers across Great Britain that works with partner agencies and people with lived experience to design and deliver a system, which meets the needs of individuals. This system delivers a range of treatment services, including brief intervention, counselling (delivered either face-to-face or online), residential programmes and psychiatrist-led care.

In the 12 months to 31 March 2020, the National Gambling Treatment Service treated 9,000 people and the National Gambling Helpline handled 39,000 contacts, and helped 25,000 people. Waiting times for most service users are short and compare favourably to NHS IAPT mental health services. Specific services include:

- The National Gambling Helpline, delivered by GamCare, provides a multi-channel, confidential help, education and listening service, information, assessment, and brief interventions. The service also offers a moderated online forum for problem gamblers, their family and friends, and an online chat room that provides moderated online discussion sessions.
- The community-based psychosocial interventions include up to twelve week/sessions of psychosocial or counselling support. GamCare provides treatment in London and online, and eleven 'partners' (subcontracted by GamCare and including a range of organisations from organisations who provide gambling treatment plus other addiction or mental health services) provide treatment across Great Britain.
- Central and North West London NHS Foundation Trust (London Problem Gambling Clinic) offers treatment for gambling problems especially for people with more severe addictions and also for those with co-morbid mental and physical health conditions, those with impaired social functioning, and those who may present with more risk, such as risk of suicide.
- Gordon Moody Association is a provider of the following residential rehabilitation services:
 - Residential treatment centres – two unique specialist centres, providing an intensive residential treatment programme for men with a gambling addiction.
 - Recovery housing – specialist relapse prevention housing for those who have completed the treatment programmes requiring additional recovery support.
 - Retreat & counselling programme – retreat programmes for women-only-cohorts and men-only-cohorts which combine short residential stays with at-home counselling support.
- NHS Northern Gambling Service, provided by Leeds and York Partnership NHS Foundation Trust offers treatment for gambling problems especially for people with more severe addictions and also for those with co-morbid mental and physical health conditions, those with impaired social functioning, and those who may present with more risk, such as risk of suicide.

All treatment organisations funded by GambleAware implement GambleAware's pioneering Data Reporting Framework (DRF). This ensures that data compiled on the nature and outcomes of the treatment provided is to a nationally agreed standard.

In July 2019, GambleAware commissioned ViewIt UK⁸, a University of Manchester start-up company, to operate the data system for the National Gambling Treatment Service. ViewIt UK is responsible for the collation, handling and analysis of data on the numbers of people who are helped, the characteristics of the population in treatment, and the benefit that they derive from treatment as well as providing greater detail for performance management.

ViewIt UK's expertise enhances the scope to interrogate the data for public accountability and to inform clinical practice by providers. The new information system is capable of generating outputs with more granular detail, and data is reaffirmed by checks and procedures akin to those that fulfil that function for the National Drug Treatment Monitoring System on behalf of Public Health England.

- **Research and evaluation**

During the year, GambleAware spent £2,767,833 on research and evaluation projects.

GambleAware's research function helps the charity to develop knowledge to:

- Build the 'what works for whom' evidence for education & prevention approaches and tools, and for treatment design & commissioning.
- Inform advocacy and influence policy making at national and local level.
- Inform public awareness.

It has a key role to play in supporting and mobilising other partners in the research eco-system to undertake research, and to grow research and evaluation capability across the field.

The research activity supports delivery of the Gambling Commission's National Strategy to Reduce Gambling Harms (April 2019). In addition, GambleAware commissions other independent research to support and inform the commissioning of integrated prevention, education, treatment, and support services. The focus is on:

- Research and evaluation that informs future commissioning activity utilising mixed methods, multi-workstream research involving delivery partners from academia, private and not for profit sectors.
- Active engagement and collaboration with multiple stakeholders including people with lived experience and affected others (families and communities).
- Pump-priming local and co-designed initiatives already in development; evaluating these for impact, cost-effectiveness, and potential to scale-up.

GambleAware's evaluation process is how the charity builds the evidence for what really works to minimise gambling harm. The methodology is based on best practice and is governed by a new evaluation protocol established in 2019, which is summarised as follows:

⁸ ViewIt UK originates from the team that provides National Statistics production and validation for the National Drug Treatment Monitoring Service outputs on behalf of Public Health England

GambleAware

Trustees' annual report

For the year ended 31 March 2020

- Measure consequential change: evaluating the level and type of change that a project or service delivers, rather than just the numbers of people who have accessed it.
- Inform service design: producing recommendations that can shape the design of future projects commissioned by GambleAware and contribute to evidence-based policy making.
- Grow research and evaluation capability: sharing our findings and insights with the sector.

Following an independent peer-review process, GambleAware publishes all the research its grants support, which this year included:

- 'Measuring gambling-related harms among children: a framework for action' – Ipsos MORI
- 'Research into the links between problem gambling and suicide' – Wardle et al.
- 'The effect of gambling marketing and advertising on children, young people and vulnerable adults' A collaboration between two independent research consortia: Ipsos MORI, University of Bristol, University of Edinburgh, Ebiquity, and the Centre for Analysis of Social Media at Demos; and, University of Stirling, ScotCen Social Research, University of Glasgow, and University of Warwick.

Principal beneficiaries of our activities

During the year, GambleAware funded the National Gambling Treatment Service consisting of the following treatment providers:

- GamCare and a network of 15 other service providers across Great Britain – £7,054,577
- Leeds & York Partnership NHS Foundation – £678,000
- CNWL NHS Foundation Trust – £461,509
- Gordon Moody Association – £801,566.

Financial review

During the year, GambleAware raised £13,629,315 in donations; received £1,290,000 in the form of regulatory settlements; received £1,957,493 in donations in kind (in the form of media advertising); and received £105,865 in interest – giving a total of £16,982,674.

GambleAware spent £9,677,009 on treatment and support, £2,767,833 on research and evaluation, and £6,973,188 on education and harm prevention, giving a total of £19,418,030.

Costs of generating funds were £208,238.

Income net of expenditure for the year was (£2,643,595) and total funds carried forward were £12,291,392.

Reserves policy and going concern

Trustees review annually the charity's need for reserves in line with guidance issued by the Charity Commission. The majority of GambleAware's funds are used to fund its charitable objects and operating costs, and it was decided that a reserve sum of £750,000 be set aside as of 31 March 2017. In March 2018, trustees approved to increase the reserves by £250,000 and as at the date of this report, GambleAware holds £1,000,000 plus interest in a separate reserves account.

Free reserves (general funds excluding designated funds and fixed assets) held at 31 March 2020 were £1,443,070. £10,641,180 was designated for expenditure on specific projects and beneficiaries. £6,641,180 was brought forward from the prior year and £4,000,000 has been generated this year.

The charity also held £183,212 in restricted funds from various donors with a restriction that £144,469 are used to accelerate progress towards delivery of the National Responsible Gambling Strategy. The National Gambling Helpline and a partner network of 15 treatment organisations across Great Britain provided counselling, from April 2019 to March 2020. This funding is now being extended to 2022. The balance of £38,743 is outstanding on the Bet Regret campaign that has also been extended for another year.

The level of reserves ensures that GambleAware could continue during a period of unforeseen difficulty and takes into account the impact of GambleAware reducing or winding up its operation. Trustees have agreed that cash reserves are held in a readily realisable form in low-risk bank accounts.

Trustees are mindful to guard against potential shortfalls of funding in the future and to accelerate the delivery of its strategy when additional funds – such as those in the form of regulatory settlements – are received. In January 2018, trustees reviewed the charity's progress in relation to the five-year strategy published in November 2016 and in March 2018, trustees agreed a two-year Strategic Delivery Plan, 2018–20 that set out clearly how the charity intended to spend a minimum of £29,735,000 on grants for research, education and treatment in that period.

Trustees reviewed progress against the two-year plan in February 2019 and considered its planned activity in the light of the emerging National Strategy for Reducing Gambling Harms published by the Gambling Commission in April 2019.

Principal risk and uncertainties

Risk review is an integral part of the planning, budget, forecasting and management cycle of GambleAware and takes into account factors such as income streams varying from forecast; the on-going effectiveness of our funded projects; staff welfare; and reputation management. Management periodically report 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.

The most serious risk to GambleAware is in relation to certainty of future funding. The current arrangements for the gambling industry to donate to research, education and treatment services is voluntary and there is no stipulation as to the amount of donation nor to whom such donations ought to be directed. Since August 2012, there has been a 'framework agreement' between the Gambling Commission and GambleAware that has made clear the charity's role in commissioning

the activities identified in previous national strategies.⁹ However, in publishing its latest National Strategy to Reduce Gambling Harms, the Gambling Commission had made it clear that it intended to replace the current commissioning arrangements by March 2020 and is in discussion with GambleAware about how best to do this without disturbing the coherence and co-ordination necessary to maintain the current provision of treatment and support available in Britain as commissioned by GambleAware. Trustees had anticipated agreeing new arrangements before March 2020 thereby securing more certainty over future funding than has hitherto been the case. However, no new arrangements were agreed with the Gambling Commission, and the charity continues to operate within an uncertain funding environment. In June 2020, the Betting and Gaming Council's five largest members – bet365, GVC, PaddyPower Betfair, Sky Betting and Gaming (which are both now part of Flutter Entertainment) and William Hill – publicly confirmed their intention to provide £100 million to GambleAware over four years (2020–24) to commission prevention and treatment services¹⁰. The Betting and Gaming Council confirmed this commitment in a letter dated 31 July 2020.

Plans for the future

Given the commitment of key gambling businesses to continue to fund GambleAware, and the progress made in engaging with central and local government as well as statutory health bodies, trustees retain the confidence to be ambitious about how the charity continues to develop as a commissioner of prevention and treatment services, guided by a public health model and underpinned by rigorously independent research and evaluation.

The current Chief Executive Officer will be leaving at the end of March 2021. Trustees are working to ensure a new Chief Executive Officer is in post to lead a new five-year strategic plan to help keep people safe from gambling harms from April 2021.

That new strategic plan will continue to emphasise that gambling harms are best understood as matters of health and wellbeing, and that keeping people safe from gambling harms requires a public health response including: Primary Prevention – universal promotion of a safer environment; Secondary Prevention – selective intervention for those who may be 'at risk'; and, Tertiary Prevention – direct support for those suffering gambling disorder or those who may be directly affected.

Guided by this public health model, GambleAware will continue to advocate for a coherent and co-ordinated '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.

⁹ <http://about.gambleaware.org/media/1211/statement-of-intent-document-final-with-logo-v2.pdf>

¹⁰ <https://bettingandgamingcouncil.com/news/100mpledge-to-help-problem-gamblers/>

Trustees' annual report

For the year ended 31 March 2020

Trustees will wish to continue to contribute to the successful delivery of the NHS Mental Health Implementation Plan, 2019–24 (pp 40–41) in which GambleAware is recognised as an NHS England partner in relation to the NHS commitment to opening 15 specialist problem gambling clinics between 2019 and 2024. Trustees will offer similar collaboration in Scotland and in Wales.

GambleAware will continue to operate as a grant-making charity, using best-practice commissioning, such as needs assessment, service planning and outcome reporting to fund effective and high-quality gambling harms support services, underpinned by monitoring and evaluation to ensure continuous quality improvement. In doing so, GambleAware will continue to work across three areas of activity:

- Prevent gambling harms by producing national health campaigns to build awareness and encourage behaviour change, and by providing support to frontline services and organisations to inform, to educate, and where appropriate, to deliver brief interventions.
- Commissioning the National Gambling Treatment Service that brings together the National Gambling Helpline and a network of providers across Britain including the NHS to deliver a range of treatment services.
- GambleAware seeks to optimise knowledge and to provide thought leadership on prevention, addiction, and treatment in gambling via an extensive research & evaluation programme.

Above all else, trustees will ensure the charity's strategic approach and activities remain focused on its charitable objects.

Fundraising disclosures

GambleAware's fundraising team contact current and potential donors mainly by email, letter and electronic newsletters. These donors are almost exclusively commercial operations, rather than individuals, and are from within the gambling industry, and those industries 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 2019/20.

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:

- The Gambling Commission and its independent advisers, Advisory Board for Safer Gambling, to help to deliver the National Strategy to Reduce Gambling Harms, 2019–22.
- National and local government authorities and agencies, treatment providers, service users, researchers, academics, and all those who have a legitimate interest in our work.

- The gambling industry, on the basis that it makes sense to engage with gambling operators and the wider industry in a shared endeavour to reduce gambling harms.

Structure, governance, and management

The organisation is a charitable company limited by guarantee, incorporated on 28 February 2002 and registered as a charity in England and Wales on 24 September 2002 and in Scotland on 4 July 2019.

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.

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

Throughout the twelve months ending 31 March 2020, 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 four 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.

The Board in 2019/20 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 a wholly independent Board of trustees¹¹ 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.
- Ensuring research and evaluation is commissioned via an independent Research and Evaluation Committee.

¹¹ 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.

Trustees' annual report

For the year ended 31 March 2020

- Ensuring prevention and treatment services are commissioned via an independent Education and Treatment Committee.
- 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.

All research activity is wholly the responsibility of GambleAware's Research and Evaluation Committee, chaired by Professor Anthony Kessel. The terms of reference for the Committee are published via GambleAware's website.

The Research and Evaluation Committee at the date of this report consists of:

- Professor Anthony Kessel (Chair) – Clinical Director at NHS England and NHS Improvement; Honorary Professor & Co-ordinator of the International Programme for Ethics, Public Health & Human Rights at the London School of Hygiene & Tropical Medicine.
- Kate Lampard – Lead non-executive director on the Department of Health Board, and currently Chair of GambleAware.
- Professor Marcantonio Spada – Professor of Addictive Behaviours and Mental Health at London South Bank University.

Trustees understand the need to be financially sound and prudent, as well as transparent and accountable. An Audit and Risk Committee serves to advise the Board regarding matters of financial control and the management of risk. At the date of this report, the Audit and Risk Committee consists of:

- Paul Simpson (Chair) – Chief Finance Officer and Deputy Chief Executive, Surrey & Sussex Healthcare NHS Trust.
- Rachel Pearce – Regional Director of Commissioning, NHS England (South West).
- Saffron Cordery – Director of Policy and Strategy and Deputy Chief Executive of NHS Providers.
- Michelle Highman – Chief Executive, The Money Charity.

The Education and Treatment Committee at the date of this report consists of:

- Professor Sian Griffiths (Chair) – Chair of the Global Health Committee and Associate Non-Executive member of the Board of Public Health England and Trustee of the Royal Society of Public Health.
- Rachel Pearce – Regional Director of Commissioning, NHS England (South West).
- Michelle Highman – Chief Executive, The Money Charity.
- Professor Anthony Kessel – Clinical Director at NHS England and NHS Improvement; Honorary Professor & Co-ordinator of the International Programme for Ethics, Public Health & Human Rights at the London School of Hygiene & Tropical Medicine.
- Marcantonio Spada – Professor of Addictive Behaviours and Mental Health at London South Bank University.

Trustees delegate the day-to-day management of the charity to the Chief Executive, who provides advice to the trustees. For the twelve months ending 31 March 2020 and at the date of this report the Chief Executive is Marc Etches.

Remuneration policy for key management personnel

A Finance, Administration and Remuneration 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. The terms of reference are published via GambleAware's website. At the date of this report FARC consists of:

- Michelle Highman – Chief Executive, The Money Charity.
- Kate Lampard – Lead non-executive director on the Department of Health Board, and currently Chair of GambleAware.¹²
- Paul Simpson – Chief Finance Officer and Deputy Chief Executive, Surrey & Sussex Healthcare NHS Trust.

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 takes into account the balance of skills and experience required and the need to include trustees with expertise in issues such as healthcare commissioning, public health education, 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 the Finance, Administration and Remuneration Committee following an interview process.

Trustee induction and training

Trustees have the opportunity to meet the staff team, receive safeguarding training, visit the 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 published by the Gambling Commission. GambleAware works closely with

¹² Kate Lampard is excluded from any discussions and decisions in relation to her own remuneration.

Trustees' annual report

For the year ended 31 March 2020

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 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 website¹³. The 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 2020, GambleAware's staff team numbered 15 full-time and three part-time members. The roles were as follows: Chair, Chief Executive; Director of Education; Director of Research and Evaluation; Director of Treatment; HR Manager; Finance Manager; Company Secretary; Communications Manager; Research Managers; Education Manager; Commissioning Manager; Education Officers; Project Support Officer; Fundraising Officer and Project and Events Administrator. At the date of this report, GambleAware's staff team (including interim appointments) numbered 24.

GambleAware has a comprehensive set of employment-related policies provided to all staff in the Staff Handbook, which was approved by the Remuneration Committee on behalf of all trustees. The policies are regularly reviewed and updated in line with HR best practice. GambleAware is committed to ensuring that all employment-related policies are applied fairly and objectively, and to upholding equal opportunities, dignity, and work-life balance in the workplace for all staff and workers. GambleAware also has a comprehensive expenses policy applicable to both staff and trustees.

GambleAware's Senior Management Team meet regularly with each other and with trustees to discuss strategy and work priorities. This is supported by regular team meetings and all staff meetings, alongside one-to-one meetings with individuals' line managers as part of performance review and development.

Information around strategy and work priorities as well as detailed financial information relating to the charity's performance is shared with all employees to ensure transparency and a shared understanding of the direction of GambleAware.

¹³ <http://www.responsiblegamblingtrust.org.uk/media/1211/statement-of-intent-document-final-with-logo-v2.pdf>

Equal opportunities

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 we are able to better support colleagues with protected characteristics, embed best practice around equality, diversity and inclusion within GambleAware, and encourage organisations we work 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 financial year that give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, 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.

Trustees' annual report

For the year ended 31 March 2020

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 2020 was 8 (2019: 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

Sayer Vincent LLP was re-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 10 December 2020 and signed on their behalf by

Kate Lampard, CBE
Chair of trustees

Independent auditor's report

To the members of

GambleAware

Opinion

We have audited the financial statements of GambleAware (the 'charitable company') for the year ended 31 March 2020 which comprise the statement of financial activities, balance sheet, 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 Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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 charitable 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.

Independent auditor's report

To the members of

GambleAware

Other information

The other information comprises the information included in the trustees' annual report, including the strategic 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.

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, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report, including the strategic report, has 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 trustees' annual report including the strategic report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require 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.

Responsibilities of trustees

As explained more fully in the statement of responsibilities of the trustees 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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity'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

Independent auditor's report

To the members of

GambleAware

related to events or conditions that may cast significant doubt on the entity'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 entity 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 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. 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.

Helen Elliott (Senior statutory auditor)

14 December 2020

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2020

	Note	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Income from:							
Voluntary donations	2a	10,292,580	5,294,228	15,586,808	9,590,893	1,417,491	11,008,384
Regulatory settlements	2b	-	1,290,000	1,290,000	1,414,912	5,914,046	7,328,958
Investments	3	105,865	-	105,865	104,211	-	104,211
Total income		10,398,445	6,584,228	16,982,673	11,110,016	7,331,537	18,441,553
Expenditure on:							
Raising funds	4a	208,238	-	208,238	358,964	-	358,964
Charitable activities							
Research	4a	2,767,833	-	2,767,833	1,968,014	-	1,968,014
Education	4a	1,717,703	5,255,485	6,973,188	5,553,601	1,422,491	6,976,092
Treatment	4a	2,622,432	7,054,577	9,677,009	6,346,986	-	6,346,986
Total expenditure		7,316,206	12,310,062	19,626,268	14,227,565	1,422,491	15,650,056
Net income / (expenditure) for the year and net movement in funds	6	3,082,239	(5,725,834)	(2,643,595)	(3,117,549)	5,909,046	2,791,497
Reconciliation of funds:							
Total funds brought forward		9,025,941	5,909,046	14,934,987	12,143,490	-	12,143,490
Total funds carried forward		12,108,180	183,212	12,291,392	9,025,941	5,909,046	14,934,987

All of 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 18 to the financial statements.

As at 31 March 2020

	Note	£	2020 £	£	2019 £
Fixed assets:					
Tangible assets	11		<u>23,930</u>		<u>13,013</u>
			23,930		13,013
Current assets:					
Debtors	12	3,569,373		3,076,365	
Short term deposits		1,025,417		1,017,226	
Cash at bank and in hand		<u>13,749,906</u>		<u>15,882,226</u>	
		18,344,696		19,975,817	
Liabilities:					
Creditors: amounts falling due within one year	13	<u>(5,363,842)</u>		<u>(3,712,155)</u>	
Net current assets			<u>12,980,854</u>		<u>16,263,662</u>
Total assets less current liabilities			13,004,784		16,276,675
Creditors: amounts falling due after one year	14		<u>(713,392)</u>		<u>(1,341,688)</u>
Total net assets	17		<u>12,291,392</u>		<u>14,934,987</u>
The funds of the charity:					
Restricted income funds	18a		183,212		5,909,046
Unrestricted income funds:					
General funds		1,467,000		2,084,761	
Designated funds		<u>10,641,180</u>		<u>6,941,180</u>	
Total unrestricted funds			<u>12,108,180</u>		<u>9,025,941</u>
Total charity funds			<u>12,291,392</u>		<u>14,934,987</u>

Approved by the trustees on 10 December 2020 and signed on their behalf by

Kate Lampard, CBE
Chair of Trustees

Statement of cash flows

For the year ended 31 March 2020

Reconciliation of net income to net cash flow from operating activities

	2020 £	2019 £
Net (expenditure)/income for the reporting period (as per the statement of financial activities)	(2,643,595)	2,791,497
Depreciation charges	11,964	5,704
Interest from investments	(105,865)	(104,211)
Loss on the disposal of fixed assets	2,607	3,523
(Increase) in debtors	(493,008)	(1,108,004)
Increase in creditors	1,023,391	3,915,453
Net cash provided by operating activities	(2,204,506)	5,503,962

	Note	2020 £	£	2019 £	£
Cash flows from operating activities					
Net cash provided by operating activities		(2,204,506)		5,503,962	
Cash flows from investing activities:					
Interest from investments		105,865		104,211	
Purchase of fixed assets		(25,488)		(10,610)	
Net cash provided by investing activities		80,377		93,601	
Change in cash and cash equivalents in the year		(2,124,129)		5,597,563	
Cash and cash equivalents at the beginning of the year		16,899,452		11,301,889	
Cash and cash equivalents at the end of the year	19	14,775,323		16,899,452	

1 Accounting policies

a) Statutory information

GambleAware is a charitable company limited by guarantee and is incorporated in the United Kingdom. The charity formally changed its registered name to GambleAware at Companies House on 9 April 2018.

The registered office address is Pennine Place, 2A Charing Cross Rd, London WC2H 0HF

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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.

c) Public benefit entity

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

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation or uncertainty 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.

e) 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 the amount can be measured reliably.

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

f) 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.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) 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.

h) 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 the charitable purposes.

1 Accounting policies (continued)**i) 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.

j) 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:

- Costs 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 includes the costs of grants, delivering services and events undertaken to further the purposes of the charity and their associated support costs.

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

k) 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 overhead 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.

- | | |
|-----------------------------|-----|
| ● Costs of generating funds | 12% |
| ● Research | 36% |
| ● Education | 29% |
| ● Treatment | 23% |

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.

l) 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.

m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1000. Depreciation costs are allocated to activities on the basis of the use of the 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 they have significantly 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 asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- | | |
|----------------------------------|-----|
| ● Computer Equipment | 33% |
| ● Fixtures, Fittings & Equipment | 20% |

n) 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.

Notes to the financial statements

For the year ended 31 March 2020

1 Accounting policies (continued)

o) Cash at bank and in hand

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

p) Short term deposits

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

q) 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.

r) Financial instruments

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

s) Pensions

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

2a Income from donations

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Voluntary Donations	10,292,580	3,336,735	13,629,315	9,590,893	618,750	10,209,643
Donated Services	–	1,957,493	1,957,493	–	798,741	798,741
	<u>10,292,580</u>	<u>5,294,228</u>	<u>15,586,808</u>	<u>9,590,893</u>	<u>1,417,491</u>	<u>11,008,384</u>

Donated services

During 2019/20, GambleAware was provided with services free-of-charge, which amounted to an estimated value of £1,957,493 (2018/19: £798,741). This was in respect of media advertising through ITV, Channel 4, BT Sport, Sky, Google and Facebook. The estimated value of these gifts in kind has been presented in the accounts, thus giving a fair representation of the costs to GambleAware during the year.

2b Regulatory settlements

During 2019/20 GambleAware received £1,290,000 from the gambling industry all of which are restricted to accelerate progress towards to delivery of the National Responsible Gambling Strategy. (2018/19: £7,328,958), in the form of regulatory settlements. In 2018 /19 £5,914,046 is restricted of which £5,909,046 is to accelerate progress towards to delivery of the NRGs and £5,000 is for research education and treatment services to help minimise gambling related harm in South Wales. 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 funds supports the National Responsible Gambling Strategy and accelerates the delivery of the strategy rather than displacing ordinary funding.

3 Income from investments

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Bank Interest	105,865	–	105,865	104,211	–	104,211
	<u>105,865</u>	<u>–</u>	<u>105,865</u>	<u>104,211</u>	<u>–</u>	<u>104,211</u>

4a Analysis of expenditure

	Cost of generating funds £	Charitable activities				Governance costs £	Support costs £	2020 Total £	2019 Total £
		Research £	Education £	Treatment £					
Staff costs (Note 7)	75,646	556,351	194,197	136,220	141,167	207,567	1,311,148	898,110	
Grants payable (Note 5a)	-	964,946	467,303	8,995,652	-	-	10,427,901	10,150,074	
Contracts with institutions and individuals	-	857,216	5,918,414	180,983	-	-	6,956,613	3,833,218	
Research, Education and Treatment project costs	-	21,169	89,103	114,823	-	-	225,095	168,566	
Fundraising costs	4,485	-	-	-	-	-	4,485	5,854	
Premises cost	-	-	-	-	-	195,902	195,902	181,473	
Telecommunications	-	-	-	-	-	10,971	10,971	13,195	
Public relations and branding	2,180	5,778	5,778	5,778	-	-	19,514	130,518	
Corporate website costs	16,247	33,333	33,333	33,333	-	-	116,246	1,749	
Accountancy and audit fee	-	-	-	-	12,240	28,945	41,185	31,221	
Legal fees	-	-	-	-	-	100,051	100,051	28,428	
Recruitment fees	-	-	-	-	-	66,410	66,410	90,666	
Printing, postage and office supplies	-	-	-	-	-	6,792	6,792	7,219	
Software and IT costs	-	-	-	-	-	24,165	24,165	18,491	
Travel, conferences & meeting costs	-	-	-	-	-	67,679	67,679	57,348	
Trustee expenses not included in direct project costs (note 7)	-	-	-	-	837	-	837	3,358	
Depreciation and loss on disposal of assets	-	-	-	-	-	14,573	14,573	9,227	
Insurance	-	-	-	-	-	30,512	30,512	13,138	
Staff welfare	-	-	-	-	-	289	289	1,338	
Subscriptions and memberships	-	-	-	-	-	2,707	2,707	3,451	
Charges	-	-	-	-	-	3,193	3,193	3,414	
	98,558	2,438,793	6,708,128	9,466,789	154,244	759,756	19,626,268	15,650,056	
Support costs	91,171	273,512	220,329	174,744	-	(759,756)	-	-	
Governance costs	18,509	55,528	44,731	35,476	(154,244)	-	-	-	
Total expenditure 2020	208,238	2,767,833	6,973,188	9,677,009	-	-	19,626,268		
Total expenditure 2019	358,964	1,968,014	6,976,092	6,346,986	-	-		15,650,056	

4b Analysis of expenditure – prior year

	Cost of generating funds £	Charitable activities			Governance costs £	Support costs £	2019 Total £
		Research £	Education £	Treatment £			
Staff costs (Note 7)	140,434	194,617	156,765	180,792	113,643	111,859	898,110
Grants payable (Note 5a)	-	1,449,228	2,826,782	5,874,064	-	-	10,150,074
Contracts with institutions and individuals	-	19,745	3,746,733	66,740	-	-	3,833,218
Research, Education and Treatment project costs	-	60,823	70,957	36,786	-	-	168,566
Fundraising costs	5,854	-	-	-	-	-	5,854
Premises cost	-	-	-	-	-	181,473	181,473
Telecommunications	-	-	-	-	-	13,195	13,195
Public relations and branding	39,060	30,486	30,486	30,486	-	-	130,518
Corporate website costs	1,749	-	-	-	-	-	1,749
Accountancy and audit fee	-	-	-	-	10,000	21,221	31,221
Legal fees	-	-	-	-	-	28,428	28,428
Recruitment fees	-	-	-	-	44,054	46,612	90,666
Printing, postage and office supplies	-	-	-	-	-	7,219	7,219
Software and IT costs	-	-	-	-	-	18,491	18,491
Travel, conferences & meeting costs	-	-	-	-	-	57,348	57,348
Trustee expenses not included in direct project costs (note 7)	-	-	-	-	3,358	-	3,358
Depreciation and loss on disposal of assets	-	-	-	-	-	9,227	9,227
Insurance	-	-	-	-	-	13,138	13,138
Staff welfare	-	-	-	-	-	1,338	1,338
Subscriptions and memberships	-	-	-	-	-	3,451	3,451
Charges	-	-	-	-	-	3,414	3,414
	187,097	1,754,899	6,831,723	6,188,868	171,055	516,414	15,650,056
Support costs	129,104	160,088	108,447	118,775	-	(516,414)	-
Governance costs	42,763	53,027	35,922	39,343	(171,055)	-	-
Total expenditure 2019	358,964	1,968,014	6,976,092	6,346,986	-	-	15,650,056

Notes to the financial statements

For the year ended 31 March 2020

5a Grant making (current year)

	Grants to institutions £	Project costs £	2020 £	2019 £
GamCare (Treatment)	7,054,577	328	7,054,905	4,569,335
The Gordon Moody Association (Treatment)	801,566	51,892	853,458	731,988
CNWL NHS Foundation Trust – CNWL Problem Gambling Clinic (Treatment)	461,509	189	461,698	383,943
Leeds & Yourk Partnership trust Treatment	678,000	6,153	684,153	–
Citizens Advice Gambling Support Service (Education)	–	–	–	205,764
Fast Forward Scottish Education Hub (Education)	–	–	–	1,551,047
RSPH Gambling Health Alliance (Education)	–	–	–	818,883
Citizen's Advice Scotland Education	399,850	3,566	403,417	285,000
Research	67,453	9,290	76,743	–
Revealing Reality	159,805	5,056	164,861	520,689
University of Wolverhampton	224,354	598	224,952	–
University of Bournemouth	300,302	801	301,103	–
Natcen Patterns of Play	280,485	748	281,233	–
Natcen Treatment Delivery Gap Analysis R SA 1/2/19	–	–	–	713,895
	–	–	–	248,289
At the end of the year	10,427,901	78,621	10,506,523	10,217,329

5b Grant making (prior year)

	Grants to institutions £	Project costs £	2019 £
GamCare (Treatment)	4,563,283	6,052	4,569,335
The Gordon Moody Association (Treatment)	731,860	128	731,988
CNWL NHS Foundation Trust – CNWL Problem Gambling Clinic (Treatment)	383,921	22	383,943
Treatment	195,000	10,764	205,764
Citizens Advice Gambling Support Service (Education)	1,550,319	728	1,551,047
Fast Forward Scottish Education Hub (Education)	803,963	14,920	818,883
RSPH Gambling Health Alliance (Education)	285,000	–	285,000
Education	187,500	996	188,496
Research	515,495	5,194	520,689
Natcen Patterns of Play	686,194	27,701	713,895
Natcen Treatment Delivery Gap Analysis R SA 1/2/19	247,539	750	248,289
At the end of the year	10,150,074	67,255	10,217,329

6 Net incoming resources for the year

This is stated after charging:

	2020 £	2019 £
Depreciation	11,964	5,704
Loss or profit on disposal of fixed assets	2,607	3,523
Operating lease rentals:		
Property	193,230	176,893
Other	939	729
Auditor's remuneration (excluding VAT):		
Audit	10,200	10,000
Other advice	830	965

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	841,916	739,156
Social security costs	94,069	78,685
Employer's contribution to defined contribution pension schemes	49,639	43,599
Temporary staff costs	238,747	28,661
Redundancy & terminations costs	80,816	–
Staff training	5,961	8,009
	<u>1,311,148</u>	<u>898,110</u>

Note the redundancy and termination payments are a mixture of both and are for 2 people. £27,316 was paid within the year and £53,500 was accrued at year-end.

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

	2020 No.	2019 No.
£60,000 – £69,999	1	3
£70,000 – £79,999	2	1
£80,000 – £89,999	–	1
£100,000 – £109,999	–	1
£110,000 – £119,999	2	–
	<u>2</u>	<u>–</u>

Key management personnel

Total employee benefits including pension contributions and national insurance of the key management personnel were £319,945 (2018/19: £293,166). This includes the remuneration of the Chair of the charity for her role on the Board. She was paid £52,020 (2018/19: £51,000) and her employer pension contributions were £3,121 (2018/19: £3,060).

Trustee expenses

During the year, a payment of £838 (2018/19: £2,048) was made to the Chair of GambleAware for travel expenses to meetings. £837 was paid to three (2018/19: five) of the trustees of GambleAware (2018/19: £422) 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. There were trustee expenses of £234 (2018/19: £2,052) outstanding at the year-end.

8 Staff numbers

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

	2020 No.	2019 No.
Staff	17	13
	<u>17</u>	<u>13</u>

9 Related party transactions

Aggregate donations from related parties were nil for the FY 19/20 (2019: £1,105,600). Transactions with trustees are disclosed in Note 7.

10 Taxation

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

11 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At the start of the year	3,126	30,997	34,123
Additions in year	–	25,488	25,488
Disposals in year	(1,571)	(10,821)	(12,392)
At the end of the year	<u>1,555</u>	<u>45,664</u>	<u>47,219</u>
Depreciation			
At the start of the year	1,662	19,448	21,110
Charge for the year	262	11,702	11,964
Eliminated on disposal	(892)	(8,893)	(9,785)
At the end of the year	<u>1,032</u>	<u>22,257</u>	<u>23,289</u>
Net book value			
At the end of the year	<u>523</u>	<u>23,407</u>	<u>23,930</u>
At the start of the year	<u>1,464</u>	<u>11,549</u>	<u>13,013</u>

All of the above assets are used for charitable purposes.

12 Debtors

	2020 £	2019 £
Outstanding donations	1,475,777	1,395,097
Prepayments	2,068,451	1,660,249
Other debtors	25,145	21,019
	<u>3,569,373</u>	<u>3,076,365</u>

All outstanding donations and accrued income were received by the date of this report.

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	2,966,531	1,142,702
Taxation and social security	27,088	24,912
Pensions	5,124	9,244
Accruals	261,253	201,163
Accrued grants payable	2,103,846	2,334,134
	<u>5,363,842</u>	<u>3,712,155</u>

14 Creditors: amounts due after more than one year

	2020 £	2019 £
Accrued grants payable after more than one year	713,392	1,341,688
	<u>713,392</u>	<u>1,341,688</u>

15 Pension scheme

GambleAware's staging date for auto-enrolment was May 2017 and at this date GambleAware opened a group scheme and started paying contributions of 6% of employees' basic salary into the new plan. Prior to setting up the group scheme, GambleAware paid into employees' individual pension plans at the same contribution level. During 2019/20, pensions were paid to 24 members of staff and to the Chair (2018/19:13, including employees who left mid-way through the year). At 31 March 2020, GambleAware held liability of £5,124 (2018/19: £9,244) for unpaid employer pension contributions for the year.

16 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.

17a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	23,930	-	-	23,930
Net current assets	2,156,462	10,641,180	183,212	12,980,854
Long term liabilities	(713,392)	-	-	(713,392)
Net assets at 31 March 2020	1,467,000	10,641,180	183,212	12,291,392

17b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	13,013	-	-	13,013
Net current assets	3,413,436	6,941,180	5,909,046	16,263,662
Long term liabilities	(1,341,688)	-	-	(1,341,688)
Net assets at 31 March 2019	2,084,761	6,941,180	5,909,046	14,934,987

18a Movements in funds (current year)

	At 1 April 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2020 £
Restricted funds:					
Safer Gambling Campaign	-	5,294,228	(5,255,485)	-	38,743
South Wales Education & Treatment	-	-	-	-	-
Reg Settlement to accelerate progress towards to delivery of the National Responsible Gambling Strategy	5,909,046	1,290,000	(7,054,577)	-	144,469
Total restricted funds	5,909,046	6,584,228	(12,310,062)	-	183,212
Unrestricted funds:					
Designated funds:					
Designated Research funds 18-19	1,990,847	-	-	(1,990,847)	-
Designated Research funds 19-20	300,000	-	(300,000)	-	-
Designated Education funds 19-20	2,342,068	-	-	(2,342,068)	-
Designated Treatment funds 18-19	475,566	-	-	-	475,566
Designated Treatment funds 19-20	1,832,699	-	-	-	1,832,699
Total designated funds 2018- 20	6,941,180	-	(300,000)	(4,332,915)	2,308,265
Designated funds:					
Designated Treatment funds	-	-	-	8,332,915	8,332,915
Total designated funds 2020-21	-	-	-	8,332,915	8,332,915
General funds	2,084,761	10,398,445	(7,016,206)	(4,000,000)	1,467,000
Total unrestricted funds	9,025,941	10,398,445	(7,316,206)	-	12,108,180
Total funds	14,934,987	16,982,673	(19,626,268)	-	12,291,392

18b Movements in funds (prior year)

	At 1 April 2018	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2019 £
Restricted funds:					
Safer Gambling Campaign	-	1,417,491	(1,417,491)	-	-
South Wales Education & Treatment	-	5,000	(5,000)	-	-
Reg Settlement to accelerate progress towards to delivery of the National Responsible Gambling Strategy	-	5,909,046	-	-	5,909,046
Total restricted funds	-	7,331,537	(1,422,491)	-	5,909,046
Unrestricted funds:					
Designated funds:					
Designated Research funds	2,000,000	-	(9,153)	-	1,990,847
Designated Education funds	3,250,000	-	(3,250,000)	-	-
Designated Treatment funds	6,097,050	-	(5,621,484)	-	475,566
Total designated funds 2018 – 19	11,347,050	-	(8,880,637)	-	2,466,413
Designated funds:					
Designated Research funds	-	-	-	300,000	300,000
Designated Education funds	-	-	-	2,342,068	2,342,068
Designated Treatment funds	-	-	-	1,832,699	1,832,699
Total designated funds 2019 – 20	-	-	-	4,474,767	4,474,767
General funds	796,440	11,110,016	(5,346,928)	(4,474,767)	2,084,761
Total unrestricted funds	12,143,490	11,110,016	(5,346,928)	-	9,025,941
Total funds	12,143,490	18,441,553	(6,769,419)	-	14,934,987

Purposes of restricted funds (prior year 2018–19)**Treatment – To accelerate progress towards to delivery of the National Responsible Gambling Strategy £5,909,046**

Funds have been set aside to establish an industry data repository and ESRC supported research centre , along with this we would like to improve the capacity & performance of the National Gambling Treatment Service – NHS Nothern Gambling Clinic

Purposes of restricted funds (prior year 2019–20)**Education – Safer Gambling Campaign £5,294,228**

In October 2017, when launching a consultation on a wider policy review, the government announced a new responsible gambling 2 year advertising campaign to be funded by broadcasters and the gambling industry, but independently delivered by GambleAware. The funds that we received have been accordingly allocated to this campaign, in the form of TV and Google Media production & advertising.

Treatment – To accelerate progress towards to delivery of the National Responsible Gambling Strategy £1,290,000

Funds have been set aside to establish an industry data repository and ESRC supported research centre , along with this we would like to improve the capacity & performance of the National Gambling Treatment Service – NHS Nothern Gambling Clinic

Purposes of designated funds (For Year 2017–20)**Research – Innovation Bids £2,000,000 Balance of £1,990,847 (Transferred to Treatment see 20–21 allocation)**

Funds set aside, outside the RGSB Research programme (now referred to as Advisory Board for Safer Gambling (ABSG), for collaboration and co-funding with other research agencies, with the purpose of leveraging research commissioning expertise, and to increase interest in gambling as an important topic of research. Commitment of expenditure is anticipated in 2019/20.

Research – £300,000

Funds set aside for collaboration and co-funding with other research agencies, including Ipsos Mori and Coffey International for evaluation of multi operator self exclusion schemes and patterns of play research.

Safer Gambling Campaign – BetRegret £2,342,068 to be transferred (Transferred to Treatment see 20–21 allocation)

Leading a major safer gambling advertising campaign targeting young men, the highest risk group - working with commercial broadcasters, related industry groups and public health bodies. There is commitment from the gambling industry to support the initiative – but until this funding is confirmed, GambleAware has designated funds to support the creation and delivery of the campaign, which is expected to be launched in late 2018.

Treatment – GamCare £1,832,699 + 475,556

GamCare is providing to the end of March 2021, a suite of solutions including partner networks, helplines, 24 hour pilots, wider geographical cover (including Leeds and York), BetKnowMore and Computerised Behavioural Therapy.

Purposes of designated funds – £4,000,000 (For Year 2020–2021)**Treatment – £4,000,000 transfer + (£4,332,915) transfer from prior years**

GamCare – £6,252,915 is providing to the end of March 2021, a suite of solutions including partner networks, helplines, 24 hour pilots, wider geographical cover (including Leeds and York), BetKnowMore and Computerised Behavioural Therapy.

Leeds & York Partnership Trust in collaboration with Gamcare – £690,000 is providing to the end of January 2022 a NHS Northern Gambling service in Leeds to service the local community & also the Northern Region of England as well as a new programme Hub to raise awareness of problem gambling across the region

Gordon Moody £890,000 is providing to the end of September 2021, a suite of solutions including residential treatment centres, recovery housing and a retreat & counselling programme.

Central & North West London Trust £500,000 is providing to the end of December 2021, solutions for people with more severe addictions who may present more risk, such as the risk of suicide.

19 Analysis of cash and cash equivalents

	At 1 April 2019	Cash flows	Other changes	At 31 March 2020
	£	£	£	£
Cash at bank and in hand	15,882,226	(2,132,320)	–	13,749,906
Notice deposits (three months to one year)	1,017,226	8,191	–	1,025,417
Total cash and cash equivalents	16,899,452	(2,124,129)	–	14,775,323

20 Operating lease commitments

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

	Property		Equipment	
	2020	2019	2020	2019
	£	£	£	£
Less than one year	175,192	158,486	598	598
Over one year	–	145,279	523	1,121
	175,192	303,765	1,121	1,719