

**GAMBLING  
AWARENESS  
TRUST**.ie



# **ANNUAL REPORT AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED  
**31 DECEMBER 2022**

Registered Number: 605821  
CHY Number: CHY 22206  
CRA Number: 20152260

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## About Gambling Awareness Trust

Gambling Awareness Trust (GAT) is an independent charity established in 2019 to fund research, education, and treatment services to help minimise gambling related harm in Ireland. The Trust is funded by donations from the online and retail betting and gaming industry in Ireland.

### Company Type

The Gambling Awareness Trust was incorporated under the Companies Act 2014 Monday, the 12th day of June 2017 as a limited company. Company number 605821.

### Period Covered

This annual report covers the period January 1 to December 31, 2022.

### Charitable Status

Gambling Awareness Trust is a registered charity, CHY 20152260

**Registered Office:** The Black Church, St. Mary's Place, Dublin 7

**Solicitors:** A&L Goodbody Solicitors, IFSC, Dublin 1 D01 H104

**Bankers:** Allied Irish Bank, 7-12 Dame Street, Dublin 2 D02 KX20

**Auditors:** RBK Chartered Accountants, RBK House, Irishtown, Athlone, Co. Westmeath N37 XP52



## Board of Directors

- Chair of Gambling Awareness Trust, Tom Hayes, Former Fine Gael Minister of State for Agriculture
- Kathleen Lynch, Former Minister of State at the Department of Health
- Willie Collins, One of Ireland's foremost and most experienced addiction experts
- John Forde, Former Garda Superintendent and Private Secretary to the Garda Commissioner
- Noel Waters, Former Director General at Department of Justice, Equality & Law Reform, Ireland
- Michael Culhane, Former Director of Finance, Garda Siochana
- Also pictured, Pam Bergin, CEO Gambling Awareness Trust



## Statement from CEO and Chairperson



Tom Hayes, Chairperson



Pam Bergin, CEO

We present our 2022 Annual Report and Accounts after a very productive year supporting and developing a wide variety of excellent services across the country to support those affected by gambling harm. The commitment to the implementation of the actions outlined in our three-year plan is evident in the broad range of supports provided across the country to meet the needs of individuals and families in our communities and in the numbers who have received support throughout the year.

The dedication and commitment of the Board and staff enables the Gambling Awareness Trust to continue to focus on our overall aim of working to reduce gambling-related harms in Ireland. The development of our website and social media platforms have assisted us in raising awareness of gambling-related harms and supporting people to get the help they need quickly and effectively wherever they may be.

Our sincere gratitude goes to the organisations who eagerly strive to deliver the most professional, accessible, and targeted supports and services be that through our National Helpline staff, the online platforms made available to those who feel most comfortable with this type of support, in-person specialist counselling, bespoke residential treatment, and the developing array of aftercare peer support groups that continue to come onstream. Without the dedication of these organisations, we could not achieve our goals.

The establishment of the Gambling Regulatory Authority and the consistent efforts of government to bring to fruition robust legislation to regulate the gambling

industry in Ireland is hugely positive. We fully support the Gambling Control Bill and believe the proposed industry levy will provide a solid and sustainable source of funding to address the public health issue that is harmful gambling and gambling addiction. We look forward to seeing this funding coming through government to invest in further research, education, awareness, treatment, and support services.

Over the last four-year period, GAT has endeavoured to learn from our service providers while we stay abreast of current research in the field in order to ensure we are meeting the needs of individuals, families, and communities across Irish society. Having developed an effective network of supports and services we are confident that any person in Ireland seeking support can easily find and access the help they need. We look forward to the coming year, to the introduction of new services in the field and to working with our stakeholders as partners and collaborators.

We are continuously grateful to the Irish Bookmakers Association for the increased funding they provided in 2022 and will continue to provide while the Gambling Control Bill progresses through the Oireachtas. Without the contributions from the social responsibility fund, we could not provide the funding that enables our support and service organisations to do their vital work which is carried out independently from GAT and free from industry influence. Our commitment to increasing the range, quality and quantity of early interventions, treatments, and supports available to those in need remains stalwart for 2023 and the years ahead and we look forward to investing in this work.

# GAT Mission

## Mission Statement

The Gambling Awareness Trust is an independent charity founded to establish and operate a charitable fund which will finance gambling addiction counselling, prevention, education, research, and awareness services in Ireland.

## GAT Vision

Our vision is that fewer people in Ireland suffer from gambling-related harms and that those who do can easily access relevant professional services.

We work to achieve our vision by making it our mission to:

- Ensure approved, professional, and skilled service providers have funding to provide supports including addiction counselling, education, and gambling awareness services in Ireland
- Invest in comprehensive research in the area of problem gambling and gambling addiction that makes a positive and practical difference to reducing gambling-related harms in Ireland, including an Irish Gambling Prevalence report
- Invest in awareness, education, prevention, and the most effective interventions to reduce gambling-related harms within the resources available
- Ensure GAT operates to the highest Governance standards
- Provide information and advice about the nature of gambling, the risks associated and where to go for help if needed through the promotion of our [www.GamblingCare.ie](http://www.GamblingCare.ie) website and other channels
- Raise awareness and increase the availability of problem gambling service providers

Our values guide our behaviour and shape everything we do. We are committed to:

**Integrity** – We will act in an honest and consistent manner in everything that we do. The integrity of our members will be visible through our actions, words, decisions, methods, and outcomes. We will never compromise the truth.

**Accountability** – We are committed to being fully accountable and transparent about how financial donations to the Trust are used and to ensuring all funds are being applied effectively to help prevent and overcome gambling addiction.

**Collaboration** – We will work passionately with all stakeholders and will strive collectively to achieve the highest levels of professional excellence.

**Equality** – We believe in the equal value of every human being and the importance of respecting and honouring each person

**Respect** – We treat our board members, partners, service providers and suppliers with mutual respect and sensitivity, recognizing the importance of diversity. We respect all individuals and value their contributions.

# Gambling Related Harm

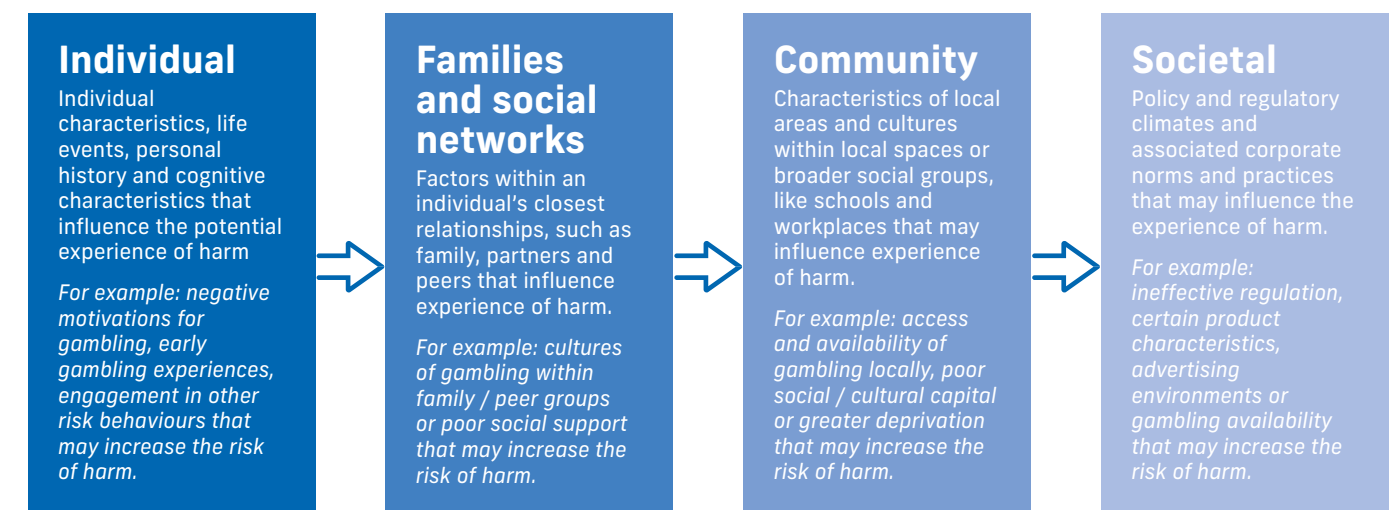
Gambling-related harm refers to the negative effects that result from gambling. These may include personal issues like anxiety, depression, relationship breakdown. Social issues such as problems with friends or family. Other areas that may be affected include school, work, or financial problems when debts mount and acquiring the basic necessities cannot be met. Gambling-related harm can extend beyond a person and directly affect family, friends, and the wider community.

Given that we do not have a National Strategy to Reduce Gambling Harms, GAT has endeavoured to develop a clear strategy around the areas we can target to both minimise gambling harm and support anyone affected by harmful gambling, primarily in awareness, treatment, rehabilitation and supports.



## Responding to Harmful Gambling

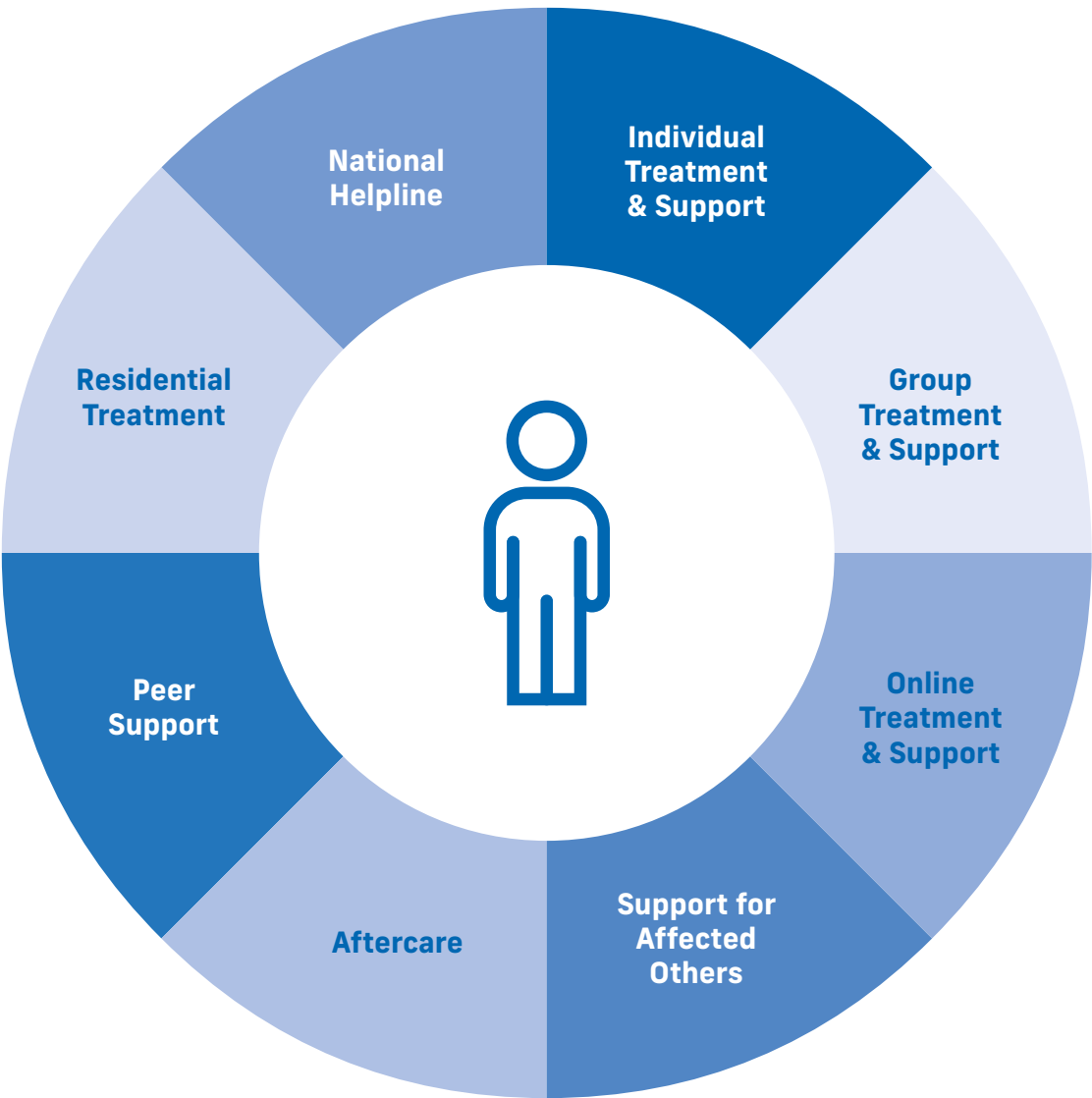
Responding to the impacts of harmful gambling requires a structured approach and a collective public health response. The socio-ecological model, which has been widely used in public health, does this. It recognises that the actions and choices of individuals, while important, are deeply influenced by social contexts and processes. GAT has incorporated this model into how we develop services on the ground encompassing individual, family and community support through treatment and counselling services. Our communications and awareness campaigns target the wider societal support aspect.



Courtesy "Measuring Gambling-Related Harms. A Framework for Action" (Wardle et al, 2018)



We know that treatment and support services across the country should provide the right mix of a broad range of options for those seeking to access information treatment and support.



**Aftercare** and **peer support** are two areas we intend to focus on in the future as we recognise their value to those in recovery. We intend to work with our funded partners to explore how we can effectively manage the development of these services and incorporate them into existing service provision.

We are committed to ensuring all services funded are meeting the needs of those accessing treatments and supports and aim to do this through independent evaluation of all funded organisations on a cyclical basis commencing in 2023.

## 2022 Key Actions

### Service Development

In 2022 we expanded on the number of services providing support to those affected by harmful gambling to ensure choice and accessibility to meet the growing needs of people across Irish society. The new services included residential treatment and family support in two well established treatment centres; Bushypark in Co. Clare and Aiseiri in Co. Tipperary, both services eager to meet the demand for gambling addiction treatment employed specialist Counsellors in their centres to work with gambling addicted clients.

A dedicated family support programme for those affected by harmful gambling and their families in the Whitechurch Addiction Support Project which provided a range of community-based holistic treatments and supports.

A Recovery Café in Co. Kildare which provides a space for those in recovery to meet, build relationships and participate in a range of activities to expand their creativity and learning.

Specialist Counselling supports in Co. Louth.

### Service Sustainability

The continued support and sustainability of existing services whom we have collaborated with over the last three years is key for us in ensuring consistent support for service users. Services we initially collaborated with required time and resources to ensure they were meeting the needs of the people who reach out for support. With consistent funding these organisations were in a position to learn from their service users and to mould and shape the supports they provide to become almost tailor made for the people who rely on them. We are committed to supporting these services and look forward to having an independent evaluation completed in 2023 which will not only ensure that the needs of people seeking and availing of supports are being met but will also provide an insight into how we can improve the way we work together. We aim to have a 'best practice guide' produced to support all services coming onstream in the future.

Our collaboration with the National Forum of Family Resource Centres which commenced with the development of a three-year pilot of a National Problem Gambling Support Service got underway in 2022, with a roll out of services across rural and urban communities in 21 centres. We look forward to the development of this project over the coming years.

Funding allocations of over one million euro were awarded for treatment, supports and education.

## Treatment & Support

1. Dunlewey Addiction Services
2. HelpLink Mental Health Services
3. Cuan Mhuire Addiction Services
4. Walkinstown Greenhills Resource Centre
5. Together-Razem Centre
6. National Problem Gambling Support Service
7. Aiseiri Addiction Service
8. Bushypark Addiction Treatment Centre
9. Newbridge Recovery Café
10. Turas Counselling
11. Whitechurch Addiction Support Project

## Education

Continued professional development for all practitioners in the field of addiction is paramount to ensuring the improvement and quality of service delivery across the country be that residential treatment, counselling, aftercare, or peer supports. GAT is committed to CPD for all those providing professional support through the significant student subsidy we have available to all those working in the field. Demand for this specialist training is increasing year on year as Counsellors acknowledge the gaps in education, skills, and contemporary research. Such is the desire to improve expertise in the area of service delivery we have been working with the Irish College of Humanities and Applied Science on the roll-out of a Level 9 Certificate in 2023.

12. Munster Technological University & Cuan Mhuire/Galilee House of Studies
  - a. Certificate in Problem Gambling Addiction, NFQ Level 8
13. ICHAS (Irish College of Humanities and Applied Sciences)
  - a. Certificate in Addiction Studies (Gambling) – QQI Level 9

## Treatment & Support Services



Founded in 1987, **Dunlewey** has extensive experience in providing specialist services to those experiencing addiction both substance and behaviour related for over thirty years. Dunlewey operates the National Helpline Number on behalf of GAT effectively managing over 4,500 calls in 2022 from 32 counties.

In 2022 Dunlewey provided counselling, support, and intervention sessions to 310 individuals through over 1264 individual counselling sessions.



**HelpLink Mental Health** established an excellent service through 2019 funding awarded by GAT introducing specific problem gambling support to their existing services in the western region from their base in Galway into Mayo and Roscommon. HelpLink operates a free, national gambling problem / addiction counselling service that is available 7 days a week and out-of-hours: online or by phone. Face-to-face sessions are available on site in their western region premises. These services are provided by fully accredited addiction counsellors for young people (aged 16 to 18 years) and adults alike.

In 2022 HelpLink provided counselling sessions to 148 individuals through 919 counselling session provided on online and phone platforms.



**Cuan Mhuire** has provided addiction support services, both counselling and residential treatment in a number of therapeutic setting across the country for over fifty years. Acknowledging the growing numbers of individuals presenting with problem gambling and gambling addiction issues in the last number of years, the organisation recognised the need for a dedicated residential treatment centre specifically for gambling addiction. The funding provided by GAT in 2019 enabled Cuan Mhuire to open a dedicated Gambling Addiction residential treatment unit in a new premises in Athy, Co. Kildare. This is the first bespoke residential treatment programme in the country which has been providing dedicated treatment to up to 100 individuals and their affected others annually.



**The Walkinstown Greenhills Resource Centre** provides a low-cost, community-based one-to-one support service to anyone affected by problem gambling in the Dublin 12 area. This support is provided by professional Counsellors and Psychotherapists and is confidential and non-judgemental. Anyone concerned about a person's gambling can make a referral to the service. In 2022 this organisation provided 265 counselling sessions to 73 individuals.





**Together-Razem** was established in 2006, to provide support services to the Polish and Eastern European communities in Cork and across the country. The 'You are not Alone' support project, established in 2021, for those experiencing difficulties accessing mainstream gambling addiction services due to the language barrier saw a significant uptake in individuals seeking supports. Over 500 counselling sessions were provided to 103 individuals presenting with problem gambling and their affected others. Anyone experiencing problems with their gambling activity or those who are concerned for others can access professional, culturally appropriate counselling and supportive intervention measures over the phone, via online platforms and where possible face-to-face on site.

**National Problem Gambling Support Service.** 21 Family Resource Centres commenced the roll-out of the pilot National Problem Gambling Support Service aimed at providing both therapeutic counselling sessions and a wraparound approach to supporting family members and affected others. All Counsellors completed the specialist training with either MTU or UCC in Responding to Problem Gambling to ensure that the necessary skills and expertise are available throughout the centres. In the first year of operation 405 therapeutic sessions were provided to 88 individuals in both rural and urban centres across the country.

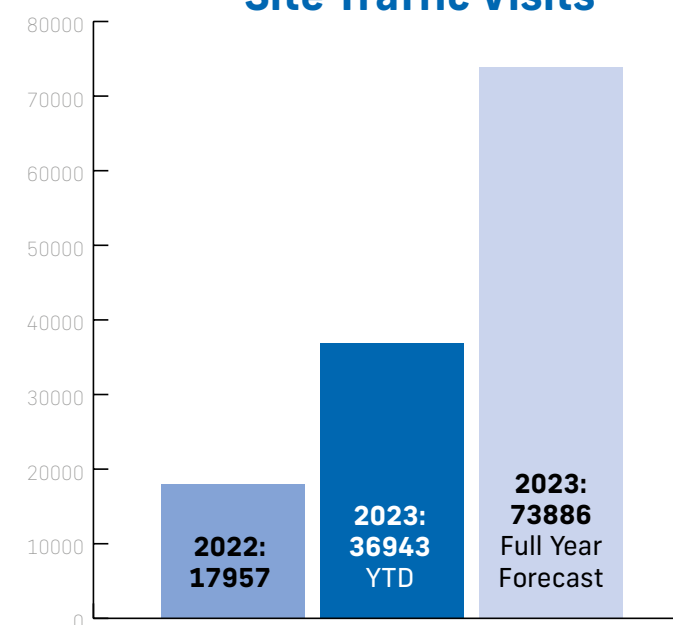


## Awareness



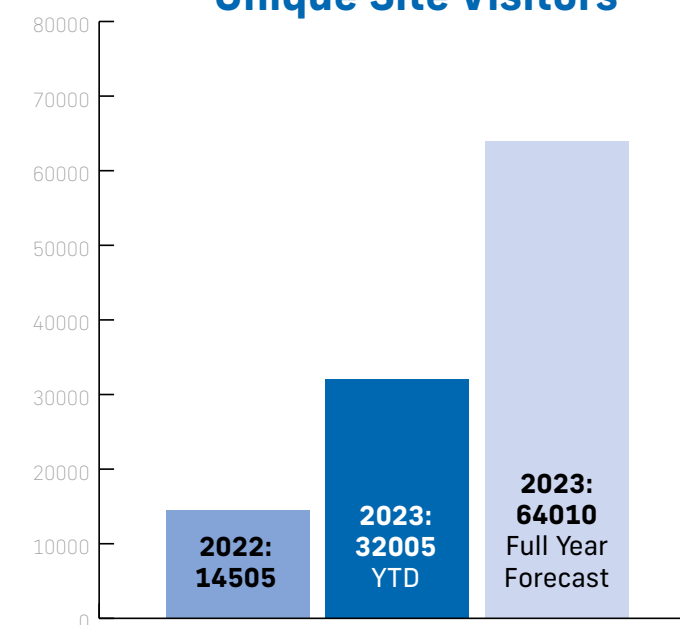
www.GamblingCare.ie

### Site Traffic Visits



2022 to 2023: 311% lift in Traffic forecast

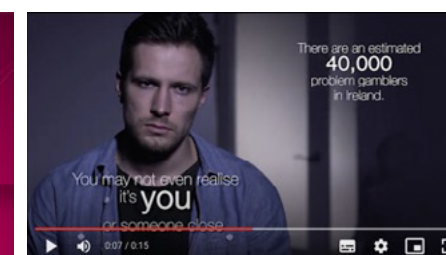
### Unique Site Visitors



2022 to 2023: 341% lift in Visitors forecast

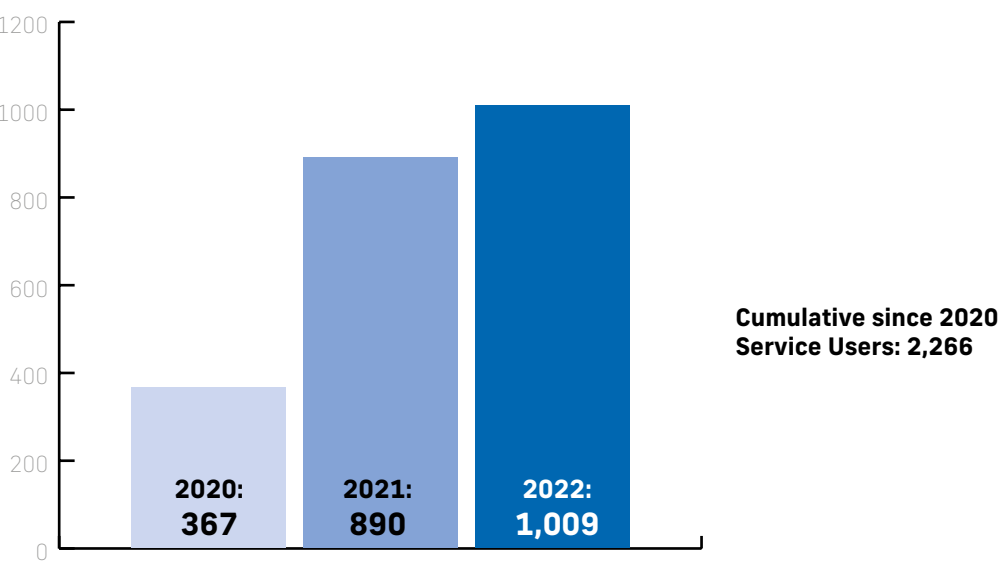
As mainstream discussions began to focus more on the issue of harmful gambling in Ireland, the board felt it was important to ensure amid the highlighting of the individual and social consequences of problem gambling, those struggling with harmful and problematic gambling would know that a range of support is available across the country. Social Media channels are used to call individuals and families impacted by Harmful Gambling to take action and avail of the many supports available nationwide.

During 2022, GAT embarked on collaborations with Virgin Media One and TG4 to run television campaigns aimed at driving awareness of Harmful Gambling and ensuring the broader public awareness of the prevalence of the issue, and support available.

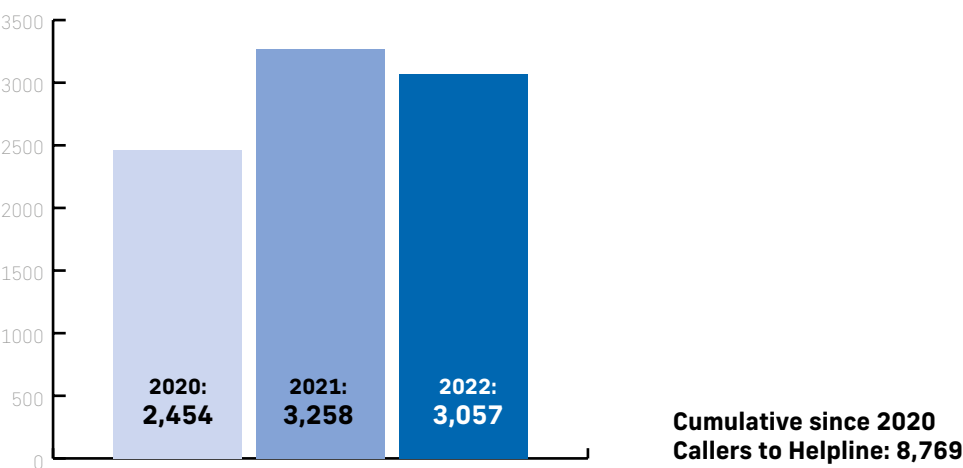


# Key data from 2022 service provision

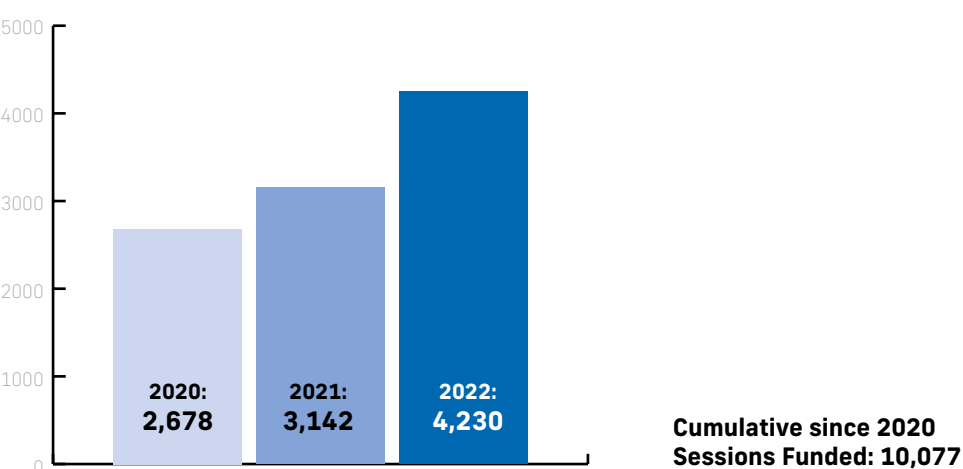
Service Users Year over Year: TOTAL



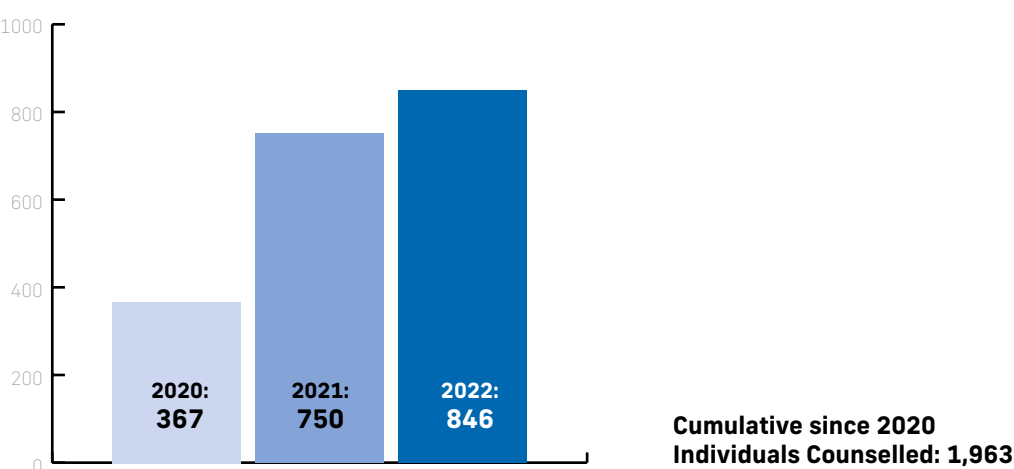
Callers to Helpline Year over Year



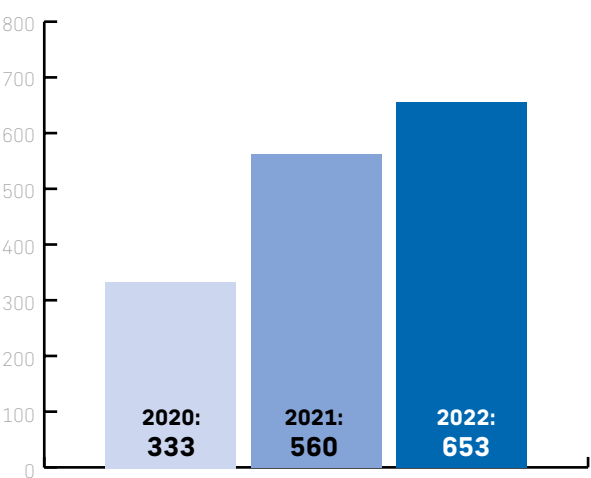
Counselling Funded Year over Year



Individuals Counselling Year over Year

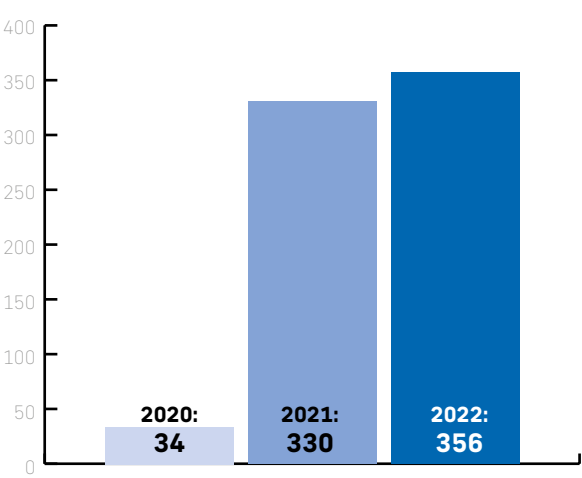


Service Users Year over Year: Problem Gamblers

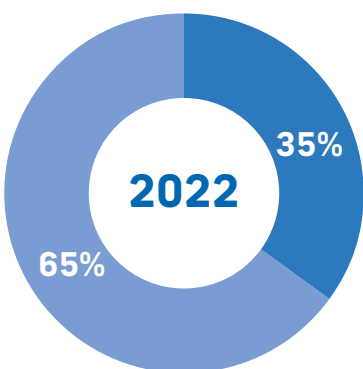
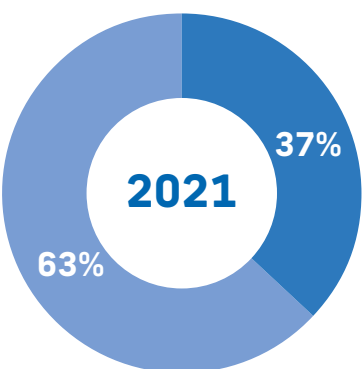
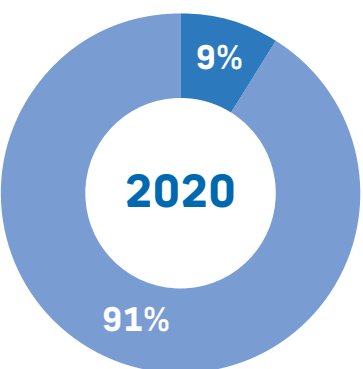


Cumulative since 2020 Problem Gamblers Using Service: 1,546

Service Users Year over Year: Affected Others



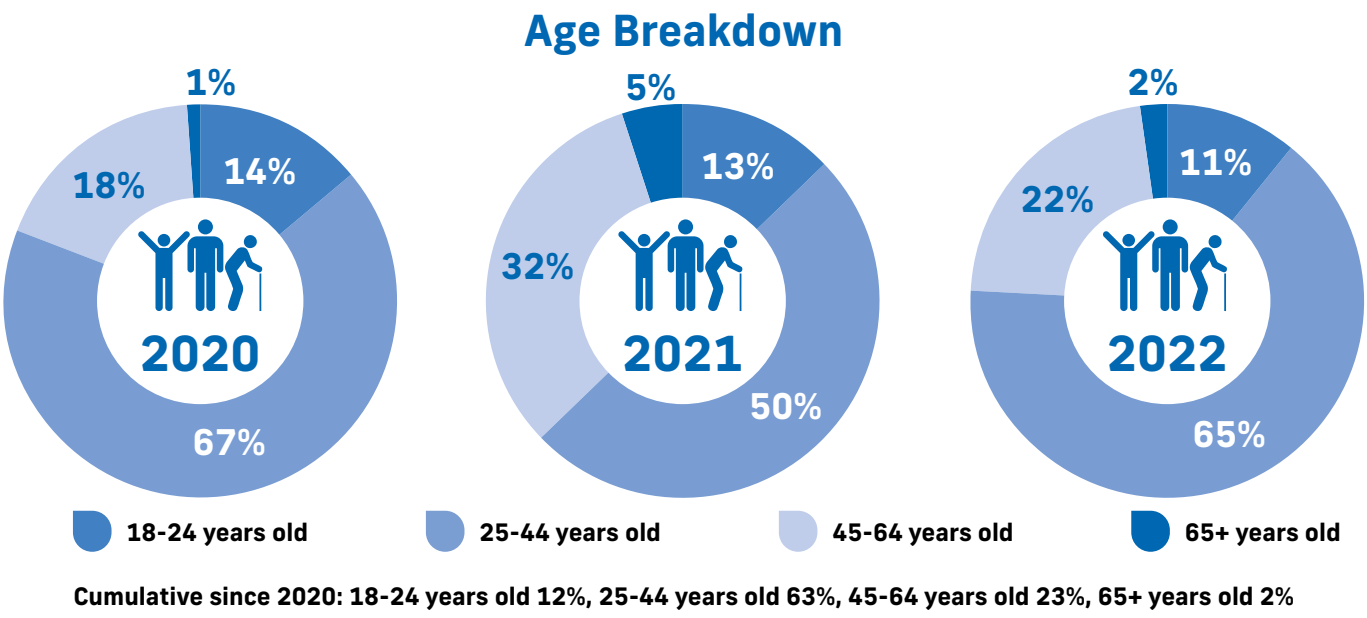
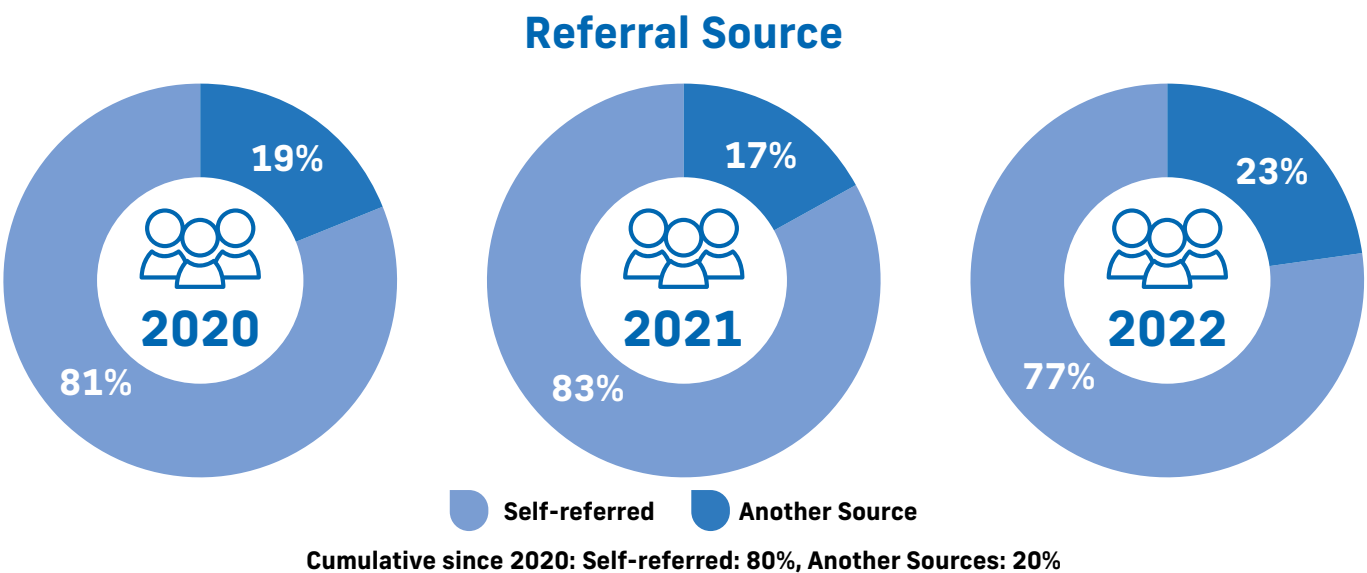
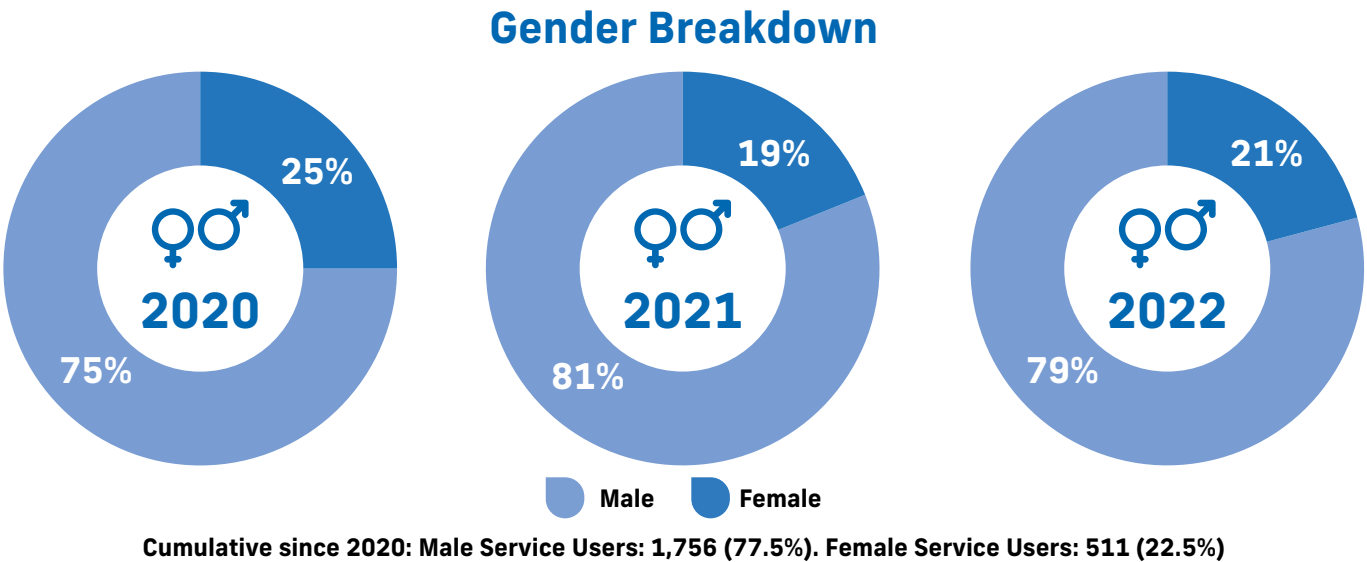
Cumulative since 2020 Affected Others Using Service: 720



Service Users: Problem Gamblers vs Affected Others



# Demographic and Behavioural Data about our Service Users



# Financial Statements

In founding the Gambling Awareness Trust the Board of Directors aimed to keep operational costs to a minimum in order to ensure that the bulk of funding received was committed to projects and initiatives in the areas of research, treatment, and education. Figure 1.2 demonstrates the board's commitment to this financial goal.

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 December 2022

Figure 1.1. 2022 Operational Expenditure

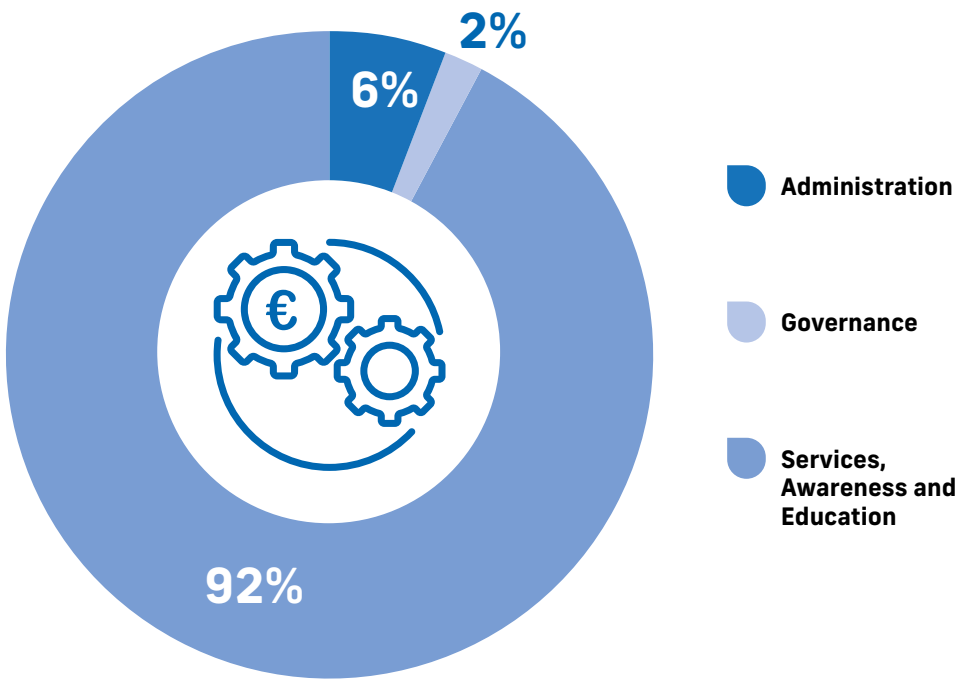
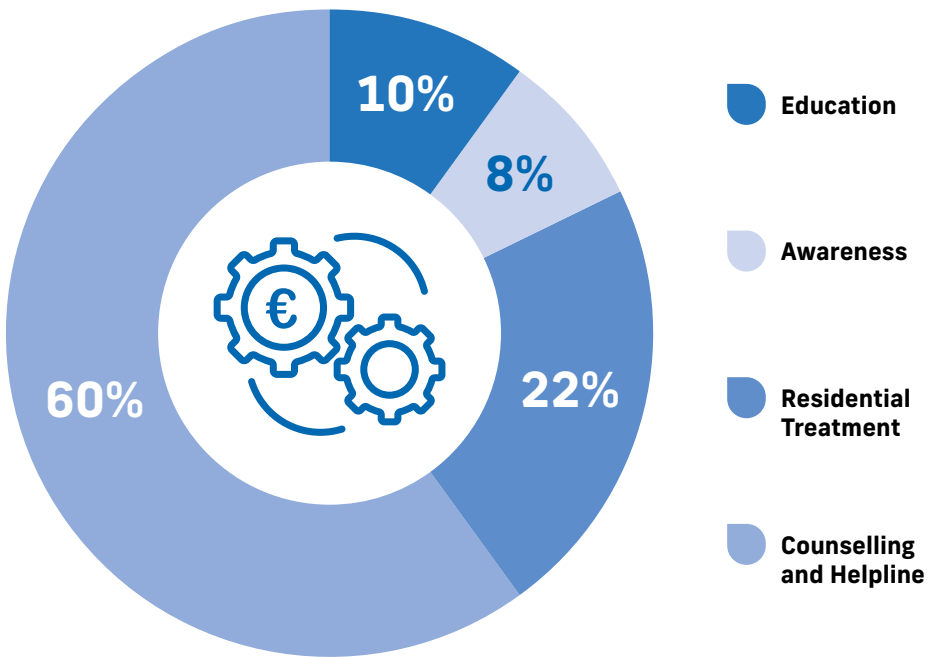


Figure 1.2. 2022 Services, Awareness & Education Expenditure



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REFERENCE AND ADMINISTRATIVE DETAILS

|                           |   |
|---------------------------|---|
| Directors                 | Thomas Hayes, Chairperson<br>William J. Collins<br>John Forde<br>Kathleen Lynch<br>Riona Graham (resigned 30 September 2022)<br>Noel Waters (appointed 23 March 2023) |
| Company registered number | 605821  |
| CHY number                | CHY 22206   |
| CRA Number                | 20152260  |
| Registered office         | The Black Church<br>St. Mary’s Place<br>Dublin 7  |
| Company secretary         | William J. Collins  |
| Chief executive officer   | Pam Bergin  |
| Independent auditor       | RBK Business Advisers<br>Chartered Accountants and Statutory Audit Firm<br>Termini<br>3 Arkle Road<br>Sandyford<br>Dublin 18  |
| Bankers                   | Allied Irish Banks, p.l.c<br>7/12 Dame Street<br>Dublin 2   |
| Solicitors                | A&L Goodbody<br>IFSC<br>25-28 North Wall Quay<br>Dublin 1   |

## DIRECTORS' REPORT for the year ended 31 December 2022

The Directors present their annual report and audited financial statements for the year ended 31 December 2022.

This set of financial statements is prepared by Gambling Awareness Trust in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "the Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS102") as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" "SORP" issued in October 2019.

### REFERENCE AND ADMINISTRATIVE DETAILS

The organisation is a charitable company with a registered office at The Black Church, St. Mary's Place, Dublin 7. The Charity trades under the name Gambling Awareness Trust. The company registered number is 605821 and the charity registration number and CHY numbers are 20152260 and 22206 respectively.

The Charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

### DIRECTORS AND SECRETARY

The names of persons who at any time during the financial year and since the year end unless otherwise stated were Directors of the Charity are as follows:

Thomas Hayes, Chairperson

William J. Collins, Director

John Forde, Director

Kathleen Lynch, Director

Riona Graham, Director (resigned 30 September 2022)

Noel Waters, Director (appointed 23 March 2023)

William J. Collins held the position of company secretary for the duration of the financial year.

## PRINCIPAL ACTIVITIES AND OBJECTIVES

### a. Principal Activity

Gambling Awareness Trust aims to establish and operate a charitable fund to provide grant aid to organisations delivering treatment services, initiatives and supports, research, education, and awareness of harmful gambling and gambling disorder with the purpose of ensuring the availability and accessibility of said services to affected individuals, their families, and the wider community and to effectively carry out all administrative activities in relation to same.

### b. Principal Objectives

The main objectives of the charity activities are to:

- Ensure approved, professional, and skilled service providers have access to adequate funding to provide supports including addiction treatment, rehabilitation, counselling, support, education, and gambling awareness services in Ireland
- Invest in comprehensive research in the area of problem gambling and gambling addiction that makes a positive and practical difference to reducing gambling-related harms in Ireland.
- Invest in education, prevention, and the most effective interventions to reduce gambling-related harms within the resources available
- Ensure Gambling Awareness Trust operates to the highest Governance standards
- Provide information and advice about the nature of gambling, the risks associated and where to go for

help if needed through the promotion of our [www.GamblingCare.ie](http://www.GamblingCare.ie) website

- Raise awareness and increase both the visibility and availability of problem gambling service providers across the country.

## BUSINESS REVIEW AND FINANCIAL RESULTS

The financial results for the year ended 31 December 2022 are outlined in the Statement of Financial Activities, the Balance Sheet, and the Statement of Cash Flows and are further explained in the notes to the financial statements including a summary of significant accounting policies set out in Note 2.

During the year ended 31 December 2022, Gambling Awareness Trust recorded a surplus of €495,264 (2021: €161,622).

Income for the financial year was €1,993,000 (2021: €1,001,500) which is derived from donations.

Expenditure levels for the financial year were €1,497,736 (2021: €839,878). Expenditure includes all direct expenditure associated with the provision of Gambling Awareness Trust's services and the necessary support costs, including wages and salaries.

At 31 December 2022, the Charity has assets of €1,705,311 (2021: €1,220,907) and liabilities of €19,644 (2021: €30,504). Gambling Awareness Trust is in a positive asset position at the balance sheet date.

At 31 December 2022, the Charity held total unrestricted funds of €1,685,667 (2021: €1,190,403). The movement in funds during the year was the surplus of €495,264 as reported in the Statement of Financial Activities.

For the year ended 31 December 2022, activity increased considerably in an effort to achieve the objectives set out by the charity at its incorporation date. All the Charity's charitable activities focus on minimising gambling related harm in Ireland and are undertaken to further Gambling Awareness Trust's charitable purposes for the public benefit.

**Financial support was provided to the following organisations in 2022 for the provision of services for those affected by harmful gambling:**

### National Problem Gambling Support Service

In 2021 the Gambling Awareness Trust collaborated with the National Forum of Family Resource Centres to establish a three-year pilot National Support Service. The service includes 22 Family Resource Centres across the country and was officially launched in May 2022. An additional centre was included in the national service to meet demand in 2022. The community-based services are located in both urban and rural areas across 19 locations and are easily accessible to anyone affected by gambling harm, be that an individual or family member affected by their loved one's gambling. The establishment of this pilot programme was a direct response to the findings of the Maynooth Report, published in 2021, which echoes international research by informing us that for every one individual with a gambling addiction at least 6 other people are directly affected. Family Resource Centres provide a wrap-around approach to support, ensuring all needs are identified and responded to in a confidential, empathetic environment. They also offer a sense of anonymity given the range of services available in any one centre, which is a considerable support to those struggling with the shame and stigma associated with gambling addiction. Details of every centre

involved in the national service are available on our support website [www.gamblingcare.ie](http://www.gamblingcare.ie). All staff are professionally accredited Counsellors who have completed the Level 8 CPD in Responding to Problem Gambling. We look forward to working closely with this national service through its third year of operation when it will be independently evaluated by an external consultant. We look forward to a strengthening our relationship and to developing the potential scope of the service in the coming years.

### Cuan Mhuire

Cuan Mhuire is the largest provider of addiction treatment services in Ireland and has been providing specialist residential treatment programmes for individuals affected by gambling addiction since 2020, opening the first programme of its kind in the country for those with more complex needs in terms of their gambling addiction. Admissions to the service located in the Athy campus increased in 2022 to meet the demand for specialist care. The Gambling Awareness Trust looks forward to continued partnership with Cuan Mhuire in 2023 with the expansion of this specialist service to the Bruree campus in Limerick.

### Dunlewey Addiction Service

Dunlewey Addiction Service has been in operation since 1987 and has specialised in providing support to those experiencing gambling harm and gambling addiction as well as their affected others. Dunlewey operates the free, confidential National Helpline on behalf of the Gambling Awareness Trust. The Helpline is manned by professional staff 365 days per year from 9am to 11pm and takes over 3,000 calls annually. Callers are assessed and provided with the necessary interventions depending on their circumstances. Having a pool of Counsellors across the country individuals across the country are provided with support where and when they need it.

### HelpLink Mental Health Service

HelpLink operates a free, national gambling addiction counselling service, 7 days a week and out-of-hours, online or by phone. HelpLink also provide weekly aftercare groups for clients who have completed their one-to-one counselling sessions. This service is provided by experienced and qualified Addiction Counsellors for young people (aged 16 to 18 years) and adults alike across the country and to Irish people living abroad. The level of support provided in 2022 remains consistent with the previous year as the service has developed.

### Together-Razem Group

The Gambling Awareness Trust has funded this organisation since 2019 to provide support to those from the Eastern European and Polish communities affected by harmful gambling. This organisation provides a national service to promote integration and equality, reduce marginalisation and to improve the quality of life of these migrant communities. Having identified a need for support for issues with harmful gambling Together-Razem provides online, phone and in-person counselling for individuals and family members together with a weekly online support group.

### Walkinstown Greenhills Resource Centre

Walkinstown Greenhills Resource Centre provides a low cost, comprehensive, community-based one-to-one support service to anyone affected by gambling harm in the Dublin 12 area. The support is provided by professionally qualified Counsellors in-person and online. Anyone can contact the service via a text line to arrange a call back when staff will assess the individual's situation and arrange an appropriate intervention.

## EDUCATION

### Cuan Mhuire / MTU

The continued professional development of addiction counsellors and staff providing service to those affected by harmful gambling and gambling addiction is one of our key actions under Education in our strategic plan. Ensuring practitioners in the field have the most contemporary skills and knowledge in respect of harmful gambling is critical to high quality service provision across our funded services. We are proud to support the collaboration between Cuan Mhuire and Munster Technological University to design and deliver a Level 8 CPD Diploma in Responding to Problem Gambling. In 2022 twenty-eight practitioners completed this course from across a variety of services. We expect the numbers of Counsellors availing of this highly subsidised course will continue consistently over the coming years as more individuals present with gambling addiction.

### Tabor Group / UCC

We were delighted to have supported this collaboration between Tabor Group and UCC to deliver this Level 8 CPD Certificate in Responding to Problem Gambling in 2022. This course offered practitioners the opportunity to develop their skills and knowledge in the area of harmful gambling and gambling addiction and in doing so improve their practice in providing care to those affected by gambling harm. The course was completed by twenty-six practitioners in 2022 from across a range of services nationally.

### Financial Support for Awareness Campaigns in 2022

In 2022 we tailored our communications budget to target areas most likely to meet a relevant audience. We are proud of our continued partnership with TG4 who work with us to provide the most competitive, high quality awareness campaign for TV viewers throughout their sporting calendar which includes the GAA Allianz League. We have worked closely with the National Problem Gambling Service to provide support in the promotion of their individual services across the country at local and national levels through poster and social media campaigns. We continue to invest in the development of our website [Gamblingcare.ie](http://Gamblingcare.ie) to ensure it is the most informative national website offering advice and information on the wide range of services available to anyone affected by gambling harm. Our primary aim of developing our online, TV and social media presence is to ensure that anyone in Ireland who needs a service knows where to go for support and most importantly that help is available.

### Additional Services Selected for Funding in 2023

In 2022 we opened a call for expressions of interest from organisations for the delivery of supports to those affected by harmful gambling. Five organisations were selected from the process for inclusion in the development of service delivery in 2023. These services will be a significant addition to the existing services providing treatment and support nationally and will make accessing a service, from anywhere in the country easy for anyone seeking support. The five additional services are: Aiseiri Addiction Services, Bushypark Addiction Service, Newbridge FRC, Turas, and WASP. We look forward to this expansion of services and to working with our new partners in 2023. We were delighted to have supported this collaboration between Tabor Group and UCC to deliver this Level 8 CPD Certificate in Responding to Problem Gambling in 2022. This course offered practitioners the opportunity to develop their skills and knowledge in the area of harmful gambling and gambling addiction and in doing so improve their practice in providing care to those



affected by gambling harm. The course was completed by twenty-six practitioners in 2022 from across a range of services nationally.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Gambling Awareness Trust is a charitable company limited by guarantee. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1). During 2022 the company made the required returns relating to the Register of Beneficial Ownership and established an internal register of beneficial ownership.

The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Constitution and managed by the Directors.

PLANS FOR FUTURE PERIODS

The Directors are not expecting to make any significant changes in the nature of the business in the near future.

EVENTS AFTER THE BALANCE SHEET DATE

There have been no significant events affecting the Charity since the year end.

ACCOUNTING RECORDS

The Directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the Charity.

The accounting records of the Charity are kept at the registered office and principal place of business at The Black Church, St. Mary's Place, Dublin 7.

GOING CONCERN

The financial statements have been prepared on the going concern basis which assumes that the Charity has the ability to meet its liabilities as they fall due and will continue in operational existence for the foreseeable future.

The Directors are satisfied that the Charity has the ability to continue as a going concern for a period of at least 12 months from the date of approval of these financial statements and that the going concern basis of preparation is appropriate.

STATEMENT OF RELEVANT AUDIT INFORMATION

In accordance with Section 330 of the Companies Act 2014, so far as each person who was a Director at the date of approving this report is aware, there is no relevant audit information, being information needed by the

Auditor in connection with preparing its report, of which the Auditor is unaware. Each Director has taken all the steps they are obliged to take as Director in order to make themselves aware of any relevant audit information and to establish that the Auditor is aware of the information.

INDEPENDENT AUDITOR

In accordance with Section 383 (2) of the Companies Act 2014, the independent Auditor, RBK Business Advisers, have expressed a willingness to continue in office.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the year ended 31 December 2022

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the Directors to prepare financial statements for each financial year. Under the law, the Directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council (and promulgated by Chartered Accountants Ireland) including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in October 2019.

Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Charity as to the financial year end and of the surplus or deficit of the Charity for the financial year and otherwise comply with the Companies Act 2014. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Directors are responsible for ensuring that the Charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Charity, enable at any time the assets liabilities, financial position and surplus or deficit of the Charity to be determined with reasonable accuracy, enable them to ensure that the financial statements comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the Board by:

Thomas Hayes  
Director

William J. Collins  
Director

Date: 15th September 2023

Signed on behalf of the Board by:

Thomas Hayes  
Director

William J. Collins  
Director

Date: 15th September 2023





## INDEPENDENT AUDITOR'S REPORT to the members of Gambling Awareness Trust

### OPINION

We have audited the financial statements of Gambling Awareness Trust (the "Charity") for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of accounting policies. The financial reporting framework that has been applied in their preparation is applicable Irish Law and Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in October 2019.

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2022 and of its surplus for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

### BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) 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 Ireland, including the Ethical Standard as issued by the Irish Auditing and Accounting Service Authority ("IAASA"), 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 Director's 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 Directors with respect to going concern are described in the relevant sections of this report.

### OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Directors 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.

### OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2014

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

- we have obtained all the information and explanations which we consider necessary for the purpose of our audit;
- the accounting records of the Charity were sufficient to permit the financial statements to be readily and properly audited;
- the financial statements are in agreement with accounting records;
- the information given in the Directors' report is consistent with the financial statements; and
- the Directors' report has been prepared in accordance with the Companies Act 2014.

### MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

Based on the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' report. Section 305 to 312 of the Companies Act 2014 requires us to report to you, if in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- certain disclosures of Directors' remuneration specified by law is not made.

We have nothing to report in this regard.

### RESPONSIBILITIES OF DIRECTORS FOR THE FINANCIAL STATEMENTS

As explained more fully in the Directors' responsibilities statement, the Directors 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 Directors 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 Directors are responsible for assessing the Charity'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 Directors either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

### AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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 of the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's

ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' 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 Auditors' report. However, future events or conditions may cause the Charity to cease to continue as a going concern.

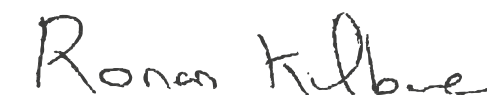
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

### THE PURPOSE OF OUR AUDIT WORK AND TO WHOM WE OWE OUR RESPONSIBILITIES

This report is made solely to the Charity's members, as a body, in accordance with Section 391 of the

Companies Act 2014. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an Auditors' 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 Charity and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Ronan Kilbane**

for and on behalf of  
**RBK Business Advisers**  
Chartered Accountants and Statutory Audit Firm  
Termini  
3 Arkle Road  
Sandyford  
Dublin 18

Date: 15 September 2023

## STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 December 2022

|                                    | Note | Unrestricted funds<br>2022<br>€ | Total funds<br>2022<br>€ | Total funds<br>2021<br>€ |
|------------------------------------|------|---------------------------------|--------------------------|--------------------------|
| <b>Income from:</b>                |      |                                 |                          |                          |
| Donations and legacies             | 4    | 1,993,000                       | 1,993,000                | 1,001,500                |
| <b>Total income</b>                |      | <b>1,993,000</b>                | <b>1,993,000</b>         | <b>1,001,500</b>         |
| <b>Expenditure on:</b>             |      |                                 |                          |                          |
| Raising funds                      | 5    | 95,187                          | 95,187                   | 107,288                  |
| Governance costs                   | 7    | 25,007                          | 25,007                   | 16,467                   |
| Charitable activities              | 8    | 1,377,542                       | 1,377,542                | 716,123                  |
| <b>Total expenditure</b>           |      | <b>1,497,736</b>                | <b>1,497,736</b>         | <b>839,878</b>           |
| <b>Net movement in funds</b>       |      | <b>495,264</b>                  | <b>495,264</b>           | <b>161,622</b>           |
| <b>Reconciliation of funds:</b>    |      |                                 |                          |                          |
| Total funds brought forward        | 13   | 1,190,403                       | 1,190,403                | 1,028,781                |
| Net movement in funds              |      | 495,264                         | 495,264                  | 161,622                  |
| <b>Total funds carried forward</b> |      | <b>1,685,667</b>                | <b>1,685,667</b>         | <b>1,190,403</b>         |

The Statement of Financial Activities includes all gains and losses recognised in the year.

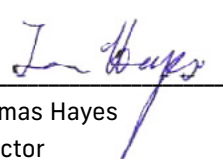
The notes on pages 16 to 28 form part of these financial statements.

## BALANCE SHEET

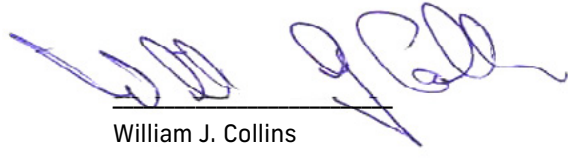
as at 31 December 2022

|  | Note | €                | 2022<br>€        | €                | 2021<br>€        |
|--|------|------------------|------------------|------------------|------------------|
| <b>Current assets</b>                          |      |                  |                  |                  |                  |
| Debtors  | 11   | 510              |                  | 510              |                  |
| Cash at bank and in hand                       | 16   | 1,704,801        |                  | 1,220,397        |                  |
|  |      | <b>1,705,311</b> |                  | <b>1,220,907</b> |                  |
| Creditors: amounts falling due within one year | 12   | (19,644)         |                  | (30,504)         |                  |
| <b>Net current assets</b>                      |      |                  | <b>1,685,667</b> |                  | <b>1,190,403</b> |
| Net assets                                     |      |                  | <b>1,685,667</b> |                  | <b>1,190,403</b> |
| <b>Charity Funds</b>                           |      |                  |                  |                  |                  |
| Unrestricted funds                             |      |                  | <b>1,685,667</b> |                  | <b>1,190,403</b> |
| <b>Total funds</b>                             | 13   |                  | <b>1,685,667</b> |                  | <b>1,190,403</b> |

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:

  
Thomas Hayes  
Director

Date: 15th September 2023

  
William J. Collins  
Director

The notes on pages 15 to 27 form part of these financial statements.

## STATEMENT OF CASH FLOWS

for the year ended 31 December 2022

|  | Note | 2022<br>€ | 2020<br>€ |
|--|------|-----------|-----------|
| <b>Cash flows from operating activities</b>            |      |           |           |
| Net cash provided by operating activities              | 15   | 186,257   | 359,474   |
| Change in cash and cash equivalents in the year        |      | 186,257   | 359,474   |
| Cash and cash equivalents at the beginning of the year | 16   | 1,034,140 | 674,666   |
| Cash and cash equivalents at the end of the year       | 16   | 1,220,397 | 1,034,140 |

The notes on pages 15 to 27 form part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2022

### 1. GENERAL INFORMATION

The financial statements have been prepared by Gambling Awareness Trust 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) (issued in October 2019) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014.

The Charity applied SORP on a voluntary basis as it is not a requirement of the current regulations for Charities registered in the Republic of Ireland, however, it is considered best practice. As noted below, the Directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

Gambling Awareness Trust is a company limited by guarantee and is a public entity incorporated in Ireland with a registered office at The Black Church, St. Mary's Place, Dublin 7 and its company registration number is 605821.

### 2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

#### 2.1 Basis of Preparation of Financial Statements

The financial statements have been prepared on the going concern basis, under the historical cost convention and in accordance with the financial reporting standards of the Financial Reporting Council as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in October 2019 and the Companies Act 2014.

#### Going Concern

The financial statements are prepared on a going concern basis which assumes the Charity will continue in operational existence for the foreseeable future. Based on budgeted

statements of income and expenditure, in the opinion of the Board of Directors, the Charity has sufficient resources to fund its activities for at least 12 months from the date of signing of the financial statements. Accordingly, the Board of Directors are satisfied that the going concern basis of preparation is appropriate.

#### 2.2 Currency

Functional and presentation currency:

Items included in the financial statements of the Charity are measured using the currency of the primary economic environment in which the Charity operates ("the functional currency"). The financial statements are presented in euro, which is the Charity's functional and presentation currency and is denoted by the symbol "€".

#### 2.3 Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable the income will be received. All income derives from activities in the Republic of Ireland.

Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable.

#### 2.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

*Costs of raising funds* comprise the costs associated with attracting voluntary income, investment management costs and the costs of trading for fundraising purposes.

*Charitable expenditure* comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

*Governance costs* include those costs associated with meeting the constitutional and statutory requirements of



## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2022

the charity and include the audit fees, costs of legal advice for Directors and costs linked to the strategic management of the charity including the cost of Director's meetings

*Support costs* are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

*Costs of generating funds* are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

### 2.5 Taxation

No charge to current or deferred corporation taxation arises as the Charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997. All income and expenditure is incurred inclusive of any VAT incurred.

### 2.6 Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the Balance Sheet.

### 2.7 Trade and Other Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

### 2.8 Trade and Other Creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### 2.9 Provisions

Provisions are recognised when the Charity has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of expenditures expected to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost within expenditure on charitable activities.

### 2.10 Employee Benefits

The Charity provides a range of benefits to its employee, including annual bonus arrangement, paid holiday arrangement and defined contribution pension plan.

### Short-Term Benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

### 2.11 Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the Charity's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

### 2.12 Fund Accounting

#### Unrestricted Funds

Unrestricted Funds includes general funds and designated funds and it represent amounts which are expendable at the discretion of the Directors in furtherance of the objectives of the Charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

#### Restricted Funds

Restricted Funds represent grants, donations and sponsorships received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the Directors. Such purposes are within the overall aims of the Charity.

### 2.13 Reserves Policy

At 31 December 2022, Gambling Awareness Trust held total unrestricted reserves of €1,685,667. The sole movement in reserves in the year was the operating surplus of €495,264 reported in the Statement of Financial Activities.

It is the policy of Gambling Awareness Trust to maintain unrestricted reserves, which are free from the reserves of the Charity, at a level which equates to approximately 3 months operational expenditure. This provides sufficient funds to cover management, administration and support costs. The reserves held by the charity at 31 December 2022 exceed that level.

The unrestricted reserves are available to ensure sufficient continuity of the Charity.

### 2.14 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.

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2022

### 3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision

affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

#### Going Concern

The Directors have prepared budgets and cashflows for a period of at least 12 months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the Charity's ability to meet its liabilities as they fall due and to continue as a going concern. On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis.

### 4. INCOME FROM DONATIONS AND LEGACIES

|              | Unrestricted funds<br>2022 | Total funds<br>2022     | Total funds<br>2021 |
|--------------|----------------------------|-------------------------|---------------------|
|              | €                          | €                       | €                   |
| Donations    | 1,963,000                  | <b>1,963,000</b>        | 1,001,500           |
| Other income | 30,000                     | <b>30,000</b>           | -                   |
| Total        | <u>1,993,000</u>           | <u><b>1,993,000</b></u> | <u>1,001,500</u>    |
| Total 2021   | <u>1,001,500</u>           | <u>1,001,500</u>        |                     |

### 5. EXPENDITURE ON RAISING FUNDS

| Costs of Raising Voluntary Income | Unrestricted funds<br>2022 | Total funds<br>2022  | Total funds<br>2021 |
|-----------------------------------|----------------------------|----------------------|---------------------|
|                                   | €                          | €                    | €                   |
| Insurance Costs                   | 659                        | <b>659</b>           | 690                 |
| Administration Costs (Note 6)     | 27,030                     | <b>27,030</b>        | 47,393              |
| Wages & Salaries (Note 10)        | 67,498                     | <b>67,498</b>        | 59,205              |
| Total                             | <u>95,187</u>              | <u><b>95,187</b></u> | <u>107,288</u>      |
| Total 2021                        | <u>107,288</u>             | <u>107,288</u>       |                     |

### 6. ADMINISTRATION COSTS

|                             | Unrestricted funds<br>2022 | Total funds<br>2022  | Total funds<br>2021 |
|-----------------------------|----------------------------|----------------------|---------------------|
|                             | €                          | €                    | €                   |
| Computer                    | 22,956                     | <b>22,956</b>        | 3,028               |
| Telephone                   | 562                        | <b>562</b>           | 609                 |
| Postage & Stationery        | 1,627                      | <b>1,627</b>         | 2,085               |
| Subscription                | 455                        | <b>455</b>           | 535                 |
| Staff Training              | -                          | -                    | 855                 |
| Sundry                      | 697                        | <b>697</b>           | 139                 |
| Working from Home Allowance | 733                        | <b>733</b>           | 745                 |
| Research                    | -                          | -                    | 39,397              |
| Total                       | <u>27,030</u>              | <u><b>27,030</b></u> | <u>47,393</u>       |
| Total 2021                  | <u>47,393</u>              | <u>47,393</u>        |                     |

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2022

### 7. GOVERNANCE COSTS

|                        | Unrestricted<br>funds<br>2022 | Total<br>funds<br>2022 | Total<br>funds<br>2021 |
|------------------------|-------------------------------|------------------------|------------------------|
|                        | €                             | €                      | €                      |
| Auditor's Remuneration | 4,305                         | <b>4,305</b>           | 4,305                  |
| Legal & Professional   | 13,132                        | <b>13,132</b>          | 7,452                  |
| Bank Charges           | 73                            | <b>73</b>              | 74                     |
| Travel & Subsistence   | 6,476                         | <b>6,476</b>           | 3,589                  |
| Support Costs          | 1,021                         | <b>1,021</b>           | 1,047                  |
| Total                  | <u>25,007</u>                 | <u><b>25,007</b></u>   | <u>16,467</u>          |
| Total 2019             | <u>16,467</u>                 | <u>16,467</u>          |                        |

### 8. EXPENDITURE ON CHARITABLE ACTIVITIES

|  | Unrestricted<br>funds<br>2022 | Total<br>funds<br>2022  | Total<br>funds<br>2021 |
|--|-------------------------------|-------------------------|------------------------|
|  | €                             | €                       | €                      |
| Gambling Awareness Trust Funding to Grantees | 1,270,550                     | <b>1,270,550</b>        | 592,419                |
| Awareness Campaigns                          | 106,992                       | <b>106,992</b>          | 123,704                |
| Total  | <u>1,377,542</u>              | <u><b>1,377,542</b></u> | <u>716,123</u>         |
| Total 2021                                   | <u>716,123</u>                | <u>716,123</u>          |                        |

### 9. NET INCOME

This is stated after charging:

|                        | 2022<br>€           | 2021<br>€    |
|------------------------|---------------------|--------------|
| Auditor's Remuneration | <u>4,305</u>        | <u>4,305</u> |
|                        | <u><b>4,305</b></u> | <u>4,305</u> |

During the year, no Directors received any remuneration (2021: €NIL).

During the year, no Directors received any benefits (2021: €NIL).

During the year, the Directors received reimbursement of €3,200 for travel expenses (2021: €2,228).

### 10. STAFF COSTS

|                    | 2022<br>€            | 2021<br>€     |
|--------------------|----------------------|---------------|
| Wages and Salaries | <b>57,530</b>        | 50,733        |
| PAYE/PRSI Costs    | <b>6,460</b>         | 5,525         |
| Employer's Pension | <b>3,508</b>         | 2,947         |
|                    | <u><b>67,498</b></u> | <u>59,205</u> |

The average number of persons employed by the company during the year was as follows:

|                | 2022<br>No.     | 2021<br>No. |
|----------------|-----------------|-------------|
| Administration | <u><b>1</b></u> | <u>1</u>    |

The number of employees whose employee benefits (excluding employer pension costs) exceeded €60,000 was:

|                               | 2022            | 2021     |
|-------------------------------|-----------------|----------|
| In the band €60,001 - €70,000 | <u><b>1</b></u> | <u>-</u> |

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2022

### 11. DEBTORS

|                            | 2022<br>€         | 2021<br>€  |
|----------------------------|-------------------|------------|
| <b>Due within One Year</b> |                   |            |
| Prepayments                | <b>510</b>        | 510        |
|                            | <u><b>510</b></u> | <u>510</u> |

### 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                 | 2022<br>€            | 2021<br>€     |
|-----------------|----------------------|---------------|
| Trade creditors | <b>372</b>           | 6,934         |
| PAYE/PRSI       | <b>2,667</b>         | 2,044         |
| Accruals        | <b>16,605</b>        | 21,526        |
|                 | <u><b>19,644</b></u> | <u>30,504</u> |

### 13. STATEMENT OF FUNDS

Statement of Funds - Current Year

|                            | Balance at<br>1 January<br>2022<br>€ | Income<br>€             | Expenditure<br>€          | Balance at<br>31 December<br>2022<br>€ |
|----------------------------|--------------------------------------|-------------------------|---------------------------|--|
| <b>Unrestricted funds</b>  |                                      |                         |                           |  |
| General unrestricted funds | <u><b>1,190,403</b></u>              | <u><b>1,998,040</b></u> | <u><b>(1,502,776)</b></u> | <u><b>1,685,667</b></u>                |

Statement of Funds - Prior Year

|                            | Balance at<br>1 January<br>2021<br>€ | Income<br>€      | Expenditure<br>€ | Balance at<br>31 December<br>2021<br>€ |
|----------------------------|--------------------------------------|------------------|------------------|--|
| <b>Unrestricted funds</b>  |                                      |                  |                  |  |
| General unrestricted funds | <u>1,028,781</u>                     | <u>1,001,500</u> | <u>(839,878)</u> | <u>1,190,403</u>                       |

### 14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of Net Assets between Funds - Current Year

|                               | Unrestricted<br>funds<br>2022<br>€ | Total<br>funds<br>2022<br>€ |
|-------------------------------|------------------------------------|-----------------------------|
| Current assets                | 1,705,311                          | <b>1,705,311</b>            |
| Creditors Due within One Year | (19,644)                           | <b>(19,644)</b>             |
| Total                         | <u>1,685,667</u>                   | <u><b>1,685,667</b></u>     |

Analysis of Net Assets Between Funds - Prior Year

|                               | Unrestricted<br>funds<br>2021<br>€ | Total<br>funds<br>2021<br>€ |
|-------------------------------|------------------------------------|-----------------------------|
| Current assets                | 1,220,907                          | 1,220,907                   |
| Creditors Due within One Year | (30,504)                           | (30,504)                    |
| Total                         | <u>1,190,403</u>                   | <u>1,190,403</u>            |

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2022

### 15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

|  | 2022<br>€      | 2021<br>€      |
|--|----------------|----------------|
| Net income for the year (as per Statement of Financial Activities) | 495,264        | 161,622        |
| <b>Adjustment for:</b>   |                |                |
| (Decrease)/increase in creditors                                   | (10,860)       | 24,635         |
| <b>Net cash provided by operating activities</b>                   | <b>484,404</b> | <b>186,257</b> |

### 16. ANALYSIS OF CASH AND CASH EQUIVALENT

|                          | 2022<br>€        | 2021<br>€        |
|--------------------------|------------------|------------------|
| Cash at bank and in hand | 1,704,801        | 1,220,397        |
|                          | <b>1,704,801</b> | <b>1,220,397</b> |

### 17. ANALYSIS OF CHANGES IN NET DEBT

|                          | At 1<br>January<br>2022<br>€ | Cash flows<br>€ | At 31<br>December<br>2022<br>€ |
|--------------------------|------------------------------|-----------------|--------------------------------|
| Cash at bank and in hand | 1,220,397                    | 484,404         | 1,704,801                      |
|                          | <b>1,220,397</b>             | <b>484,404</b>  | <b>1,704,801</b>               |

### 18. CONTINGENT LIABILITIES

There were no contingent liabilities at the year ended 31 December 2022.

### 19. KEY MANAGEMENT PERSONNEL

The key management personnel of Gambling Awareness Trust comprise of the Board of Directors (who do not receive remuneration for their role on the Board of Directors) and the Management Team which is comprised of the CEO. The total remuneration paid to the Management Team in 2022 was €67,498 (2021: €59,205)

### 20. COMMITMENTS

|   | 2022<br>€ | 2021<br>€ |
|---|-----------|-----------|
| Funding to grantees contracted for and committed but not provided for in these financial statements | 1,860,470 | 1,123,460 |

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2022

### 21. COMPANY STATUS

The Charity is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the charity on winding up such amounts as may be required not exceeding one Euro (€1).

### 22. RELATED PARTY TRANSACTIONS

The Charity has not entered into any related party transactions during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2022.

### 23. POST BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the year end.

### 24. CONTROLLING PARTY

The Charity is controlled by the Board of Directors acting in concert.

### 25. APPROVAL OF FINANCIAL STATEMENTS

The Directors approved the financial statements on







**NATIONAL HELPLINE**  
**1800 936 725**



# **ANNUAL REPORT** **AND FINANCIAL STATEMENTS** **2022**