



**GAMBLING
AWARENESS
TRUST**



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2023

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, 2023.

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 are delighted to once again present the Annual Report for the Gambling Awareness Trust. 2023 was another busy and exciting year for our charity. We continued to expand our capacity, reach and support services which was made possible through the continued contributions from the gambling industry in Ireland through the Social Responsibility Fund.

We reflected on our progress as we entered the final phase of our strategic plan and felt confident and immensely proud of the work that has been done and the strides we have made in service provision for those impacted by harmful gambling and gambling addiction across the country. Through our collaborative and partnership work with the many services we fund, we saw a dramatic rise in the numbers of individuals seeking support in all of our centres and treatment programmes. While the increase in service users is evidence of the issues people are experiencing with harmful gambling, it is also an indicator of the success of our awareness raising actions and the initiatives undertaken by our service providers in promoting their services at a local level.

The publication of the ESRI report received national media attention as the figures presented were stark. 130,000 problem gamblers with an estimated 230,000 individuals at risk of harmful gambling left us in no doubt as to the work we have yet to do in addressing this issue in Irish society. As the only dedicated charity in the field supporting the roll-out of specialist services and supports we strengthened our resolve to do

our very best with the funding available to us to encourage anyone in need of support and advice to take the first step and reach out for help. Investing in our website [gamblingcare.ie](https://www.gamblingcare.ie) has facilitated significant numbers to get practical, easily accessible information and advice on gambling harm and how to get support with over 100,000 users logging on, a significant increase on the previous year.

Our inaugural conference through the introduction of the Irish Harmful Gambling Forum was an overriding success with an impressive line up of speakers including a presentation from the ESRI on their report. The attendance on the day was incredible, the room filled with a positive energy and enthusiasm to collaborate, network and learn together how best to respond to the challenge of harmful gambling through service provision and a teamwork approach. We aim to build on this momentum in the coming year based on the feedback from attendees on the day.

The dedication and commitment of the Board and staff together with the enormous effort and enthusiasm of our service providers enables the Gambling Awareness Trust to continue to focus on our overall aim of working to reduce gambling-related harms in Ireland. This has been the key to our success in a short period of time and we are eternally grateful to each and every person involved.

While we await the eagerly anticipated Gambling Regulation Bill we are delighted to work with the Gambling Regulatory Authority of Ireland. We very much look forward to the future and to the establishment of the Social Impact Fund as the new model for funding delivery in this sector.

Our commitment to expanding the range, quality and quantity of interventions, treatments and supports available to those in need will continue into 2024 as will investment in our simple awareness message – Help is Available!

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 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, employees, 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

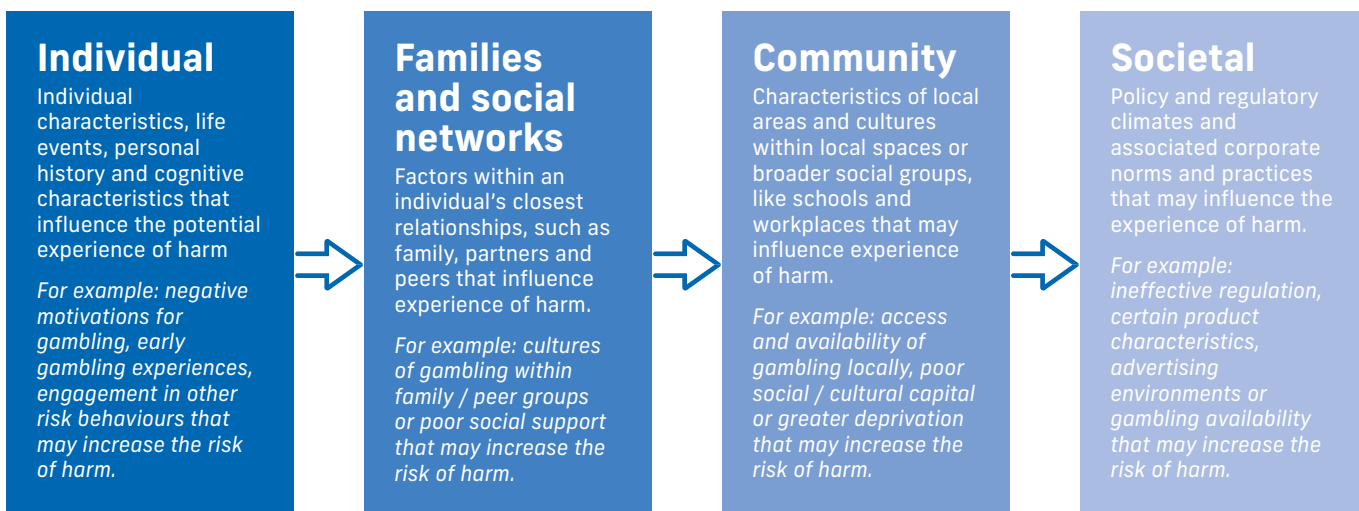
Gambling-related harm refers to the negative effects that result from gambling. These may include personal issues like anxiety, depression, relationship breakdown and social issues such as problems with friends or family. Other areas that may be affected include school, work or financial problems when 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)

Range of Treatment & Support Services available

In 2023 we supported our services to expand on the level of service provision made based on the needs identified by those accessing and availing of their services. Aftercare and Peer Support had been reported as important next steps in the services delivered to individuals and groups from a number of service providers.

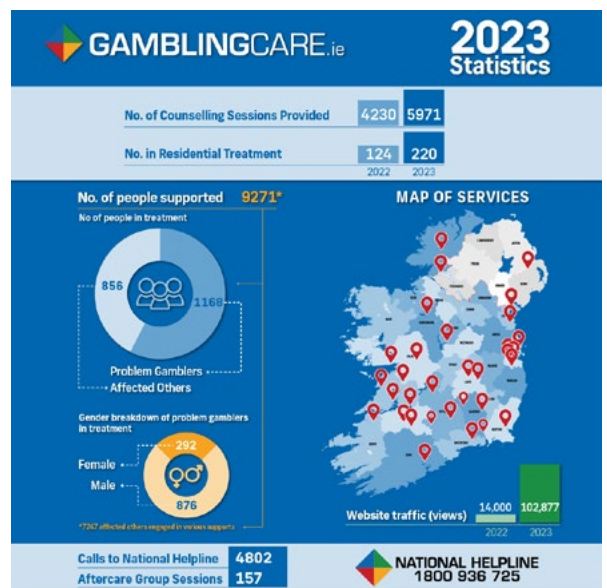
HelpLink Support Service, Dunlewey Addiction Service and The National Problem Gambling Support Service are some of the services that introduced regular Peer Support and Aftercare groups to those individuals who successfully completed their therapeutic journey and felt ready to move on with the support of regular weekly meetings. Aftercare and peer support groups are critical components of gambling addiction treatment.

While initial treatment programmes, be that in-person bespoke counselling or residential treatment, are vital for helping individuals overcome their gambling problems, maintaining long-term recovery requires ongoing support, structure and motivation.

The National Problem Gambling Support Service within the Family Resource Centres participated in tailored training prior to establishing regular peer support meetings.

In 2023, 157 Aftercare Group Sessions were delivered. This was an impressive number of sessions that have been well attended throughout the year, proving the importance of responding to this need.

As the year progressed, women attending counselling expressed a desire to attend a female only group and the services responded to this. There are now a number of women's aftercare groups operating weekly in various services across the country. We know that responding to female gamblers in treatment requires an approach that is empathetic, understanding and tailored to the unique challenges and experiences that women may face in relation to gambling. There are specific factors, such as societal pressures, gender roles and sometimes, underlying mental health or trauma issues, that may require a more nuanced response.



2023 Key Actions

In 2023, we focused on the sustainability of our existing service providers as we eagerly anticipated progress of the Gambling Regulation Bill. It has always been a GAT priority to ensure a geographic spread of service provision across the country; and we believed that with some additions in 2023, we would have the therapeutic space adequately covered within our current funding structure.

Service Sustainability

The continued support and sustainability of existing services with 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 2023 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 1.8 million Euro were awarded for treatment, supports and education.

Service Evaluations

Part of our commitment to transparency and best practice in everything we do includes regular independent evaluations of our service providers. This year we engaged S3 Solutions to conduct an evaluation of our services who have been delivering treatments and supports for three years or more. This action is important to us as we know that independent evaluations of our service providers in the addiction field are essential for ensuring that treatment programs are effective, ethical and accountable. These evaluations help improve client outcomes, maintain high standards of care, foster public trust and guide funding decisions. By providing objective assessments, independent evaluations promote the continuous improvement of our services, ensuring that individuals receive the best possible care and support in their recovery journey.

What did S3 Solutions tell us?

Feedback across all GAT-funded services was overwhelmingly positive. The results show that these services are crucial in helping people self-reflect on their behaviour, understand the root causes of their gambling addiction problems, leading to a substantial number of individuals achieving abstinence.

Service users unanimously agreed that GAT services played a crucial role in helping them identify and understand the triggers of their gambling addiction. Many individuals admitted that, before seeking help, they didn't pay much attention to these triggers. However, as they actively worked on their recovery, these triggers became more apparent and crucial.



Over half of those seeking help were reluctant to admit to having a gambling problem, which often means that they had been gambling for extended periods of time often concealing their behaviour.

Service users were asked to rate their treatment experience on a scale from 1 to 10. The average score they gave was a remarkable 9.7 out of 10, indicating that, on average, their treatment experience was exceptionally positive.

Service users highly value personalized treatment plans, structured support, routines, ongoing assistance and the powerful impact of sharing lived experiences. This approach establishes a comprehensive framework for problem gambling treatment. The evaluation highlights the significance of aftercare in achieving long-term recovery from gambling addiction, providing individuals with tools for a healthier, gambling-free lifestyle and addressing ongoing challenges during relapse.

Treatment & Support

- | | |
|---|---|
| 1. Dunlewey Addiction Services | 6. Aiseiri Addiction Service |
| 2. HelpLink Mental Health Services | 7. Bushypark Addiction Treatment Centre |
| 3. Cuan Mhuire Addiction Services | 8. Newbridge Recovery Café |
| 4. Walkinstown Greenhills Resource Centre | 9. Turas Counselling |
| 5. Together-Razem Centre | 10. WASP |

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 continues as Counsellors acknowledge the gaps in education, skills and contemporary research. To date GAT provided financial assistance to 90 Counsellors to complete CPD Training with our two third level partners:

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

Irish Harmful Gambling Forum 2023



Gambling Counsellors from the NPGSS

One of the highlights of the year for us was our inaugural national conference – The Irish Harmful Gambling Forum 2023, Trends and Treatments. This event was open to mental health professionals, addiction treatment providers and researchers, with the aim of providing an environment to meet and develop acquaintances with professionals, to learn, share knowledge and build collaborations and partnerships in the field of harmful gambling. It was a hugely successful day with a range of key insights provided not only by our speakers, but also by our panel discussion comprised of a range of service providers from a variety of disciplines.

Treatment & Support Services



Dunlewey Addiction Services was founded in 1987 and has become a specialist organisation in the provision of counselling, training and support services in the field of addiction. Our mission statement “unlocking the door to personal growth, learning and change” represents our belief that everyone has within them the capacity to change and develop as unique individuals.

Our Problem Gambling treatment service delivers counselling and support nationwide to individuals affected by problem gambling issues. We also deliver a confidential helpline 365 days a year from 9am – 11pm, this service will soon to be extended to 24 hours.

We deliver structured 8-week recovery programmes focussed on gambling issues. To meet demand, this year we have developed a women’s only support programme.



Aiseiri Addiction treatment services has over 40 years of expertise in the provision of services to help people and their loved ones to move from the horror of addiction to the freedom of recovery.

The continuum of care that Aiseiri provides is unprecedented in Ireland as we provide help from the first call, residential detox and treatment for people aged 15 and upwards.

We have residential secondary treatment for men and women and a renowned progression program which provides education, training and employment support.

In conjunction with the Gambling Awareness Trust, in 2023 we enhanced our services substantially, and now have a gambling treatment lead who works with our specially trained staff in all our centres throughout the organisation.

Helplink Mental Health operates to provide accessible, free or low-cost mental health services such as counselling and information provision and education, locally, nationally and internationally.

Since 2020, GAT has funded Helplink Mental Health to operate a free, national gambling addiction counselling service delivered 7 days a week online and by phone. Helplink also provides weekly aftercare groups for clients who have completed their one-to-one counselling sessions.

In 2023, the service provided almost 1,300 one-to-one counselling and aftercare sessions to 126 problem gamblers and their family members.

Aftercare groups, an integral part treatment where those in recovery for a year or more, offer valuable insight into relapse prevention and hope to those more recently in recovery from gambling addiction.



By 2020, **Cuan Mhuire** was acutely aware of the seriousness of problematic gambling in Ireland. Consequently, it was delighted

to partner with GAT in 2020 to deliver a bespoke residential programme and a 2-year aftercare programme to those suffering from the illness of gambling addiction.

This partnership has been a huge success. In 2023, Cuan Mhuire delivered the programme to a total of 220 residents -198 men and 22 women. This programme has had a profound positive effect on the lives of many and could not have been delivered without the support of GAT for which we are deeply grateful.

The residential programme has been complimented by an educational programme on gambling addiction at Galilee House of Studies, Athy. This is also funded by GAT.

Gambling Awareness Trust has supported the work of **Walkinstown Greenhills Resource Centre** over many years and this support was continued into 2023, enabling the project to develop and provide a range of essential supports to those experiencing gambling harm. In 2023, WGR provided support services to 47 problem gamblers and 12 affected others. This mainly involved one to one counselling support, which accounted for 236 sessions. While the majority of our service users are male (37), there is a steady increase in female (22) service users and this trend is expected to continue.

The funding we received from GAT allowed us to advertise our gambling harm support service in a more targeted manner, which gave us a broader reach and placed us in a stronger position from which to respond to the needs of those affected by gambling harm. We have also increased the level and output of our outreach and education work in 2023, which is targeting vulnerable young persons and families in the local community.

turas

In May, **Turas** proudly launched our gambling support service, assisting 20 individuals in 2023. We understand the importance of providing high-quality, person-centred and timely support, therefore we offer one-to-one counselling for those in need. Our simple referral system ensures that potential clients can quickly and seamlessly connect with our counsellor. We also provide a range of aftercare services and are eager to explore more ways to engage women with our support offerings going forward.



In October, Oisín McConville helped us officially launch our service by joining us at our event in Dundalk. We also developed a powerful billboard campaign to raise awareness of the devastating impact problem gambling can have on individuals and families. We are grateful for GAT's support in making all of this possible.



WASP Dublin-based family support project facilitated year one of their gender-sensitive family systems of recovery model programme for families impacted by a loved one's gambling. WASP's holistic suite of services supported fourteen women and their families in navigating the harms, the relationships, and their wellness.

WASP provides facilitated fortnightly groups, psychotherapy, family mediation, weekly somatic treatments and auricular acupuncture. We focus on recurring issues such as projection, grief, financial management and PTSD.

In 2023, there was interest and demand for a father's group and a recovery group for people experiencing gambling problems.



Above: women attending the grief workshop 2023

Awareness

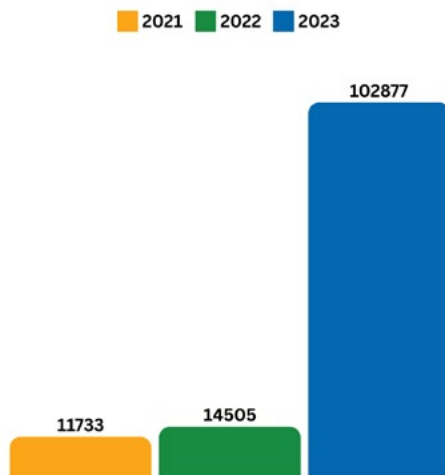


www.GamblingCare.ie

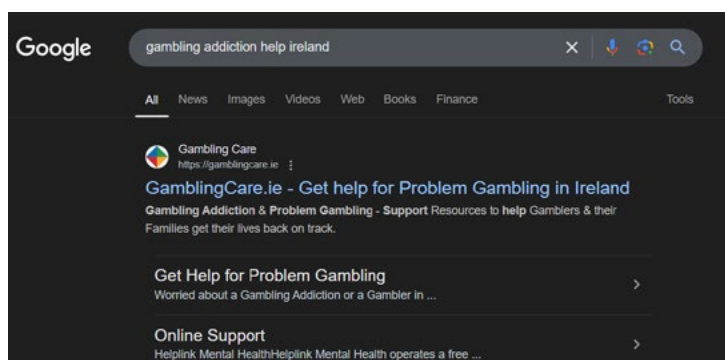
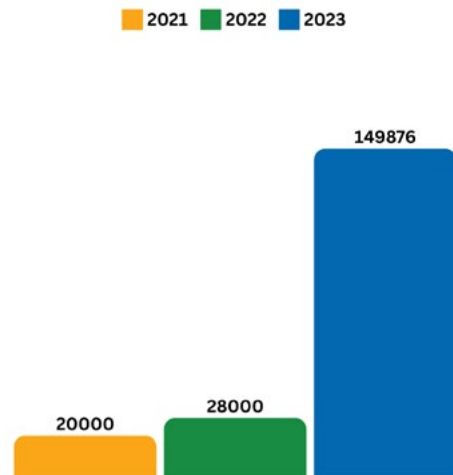
Public awareness messaging about harmful gambling plays a crucial role in prevention, treatment and societal change. It helps individuals understand the risks of gambling, recognize the signs of addiction and seek the help they need. At the same time, it reduces stigma, promotes responsible gambling behaviours and encourages policy changes that protect vulnerable populations. By creating a more informed public, we can work toward a society where gambling is approached with caution and those struggling with addiction are supported and empowered to recover.

In 2023, we continued to work on our public awareness messaging using both traditional and social media platforms to reach a broad audience. Acknowledging the success of our partnership with TG4, we invested in a year-round campaign to run alongside their sporting calendar. Our analytics showed us how traffic to our website increased each time our ad was aired throughout the year.

Website Users



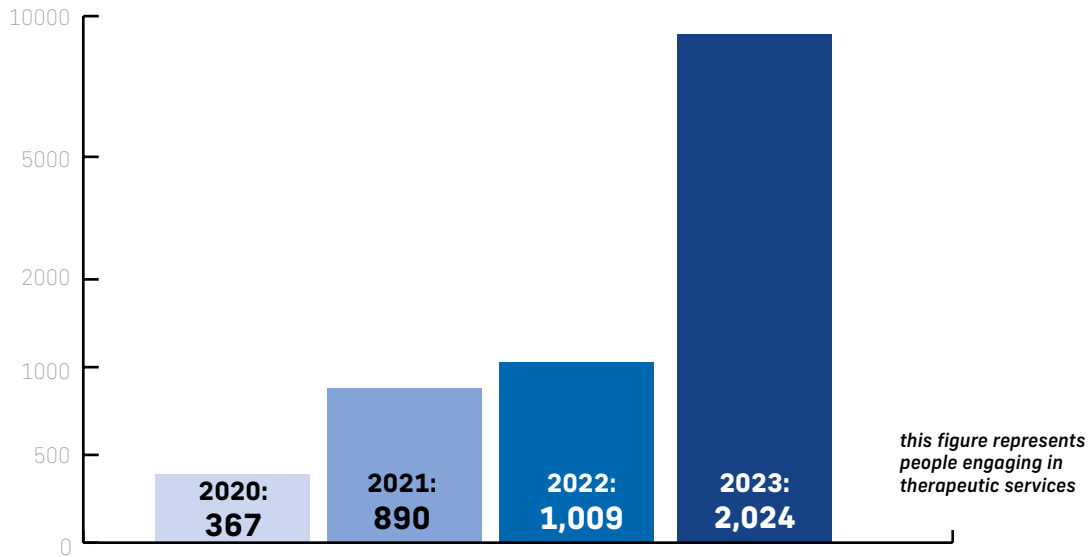
Website Pageviews



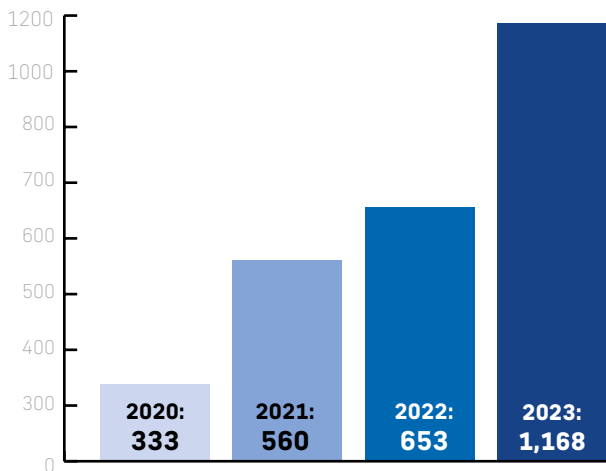
Left: we Rank No.1 in a Google search for help with gambling addiction

Key data from 2023 service provision

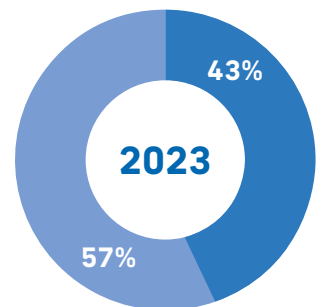
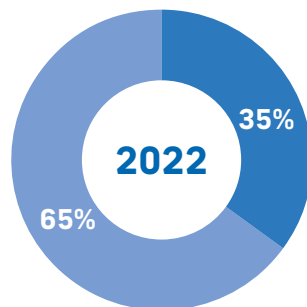
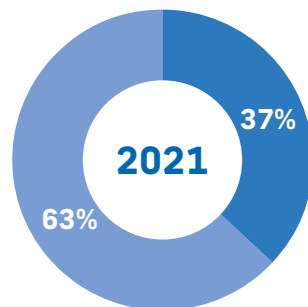
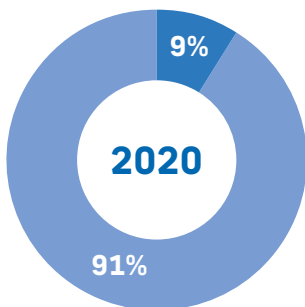
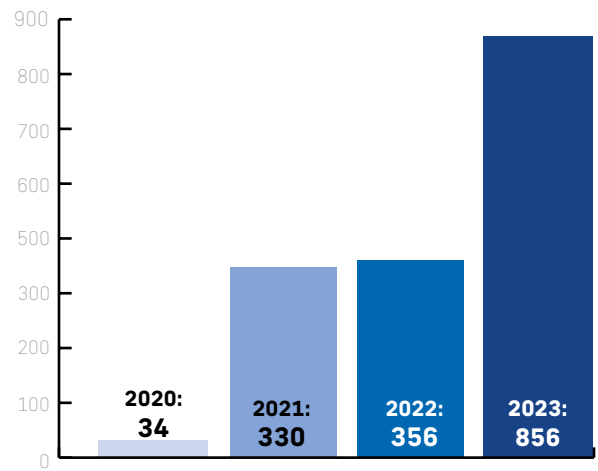
Service Users Year over Year: TOTAL



Service Users Year over Year: Problem Gamblers



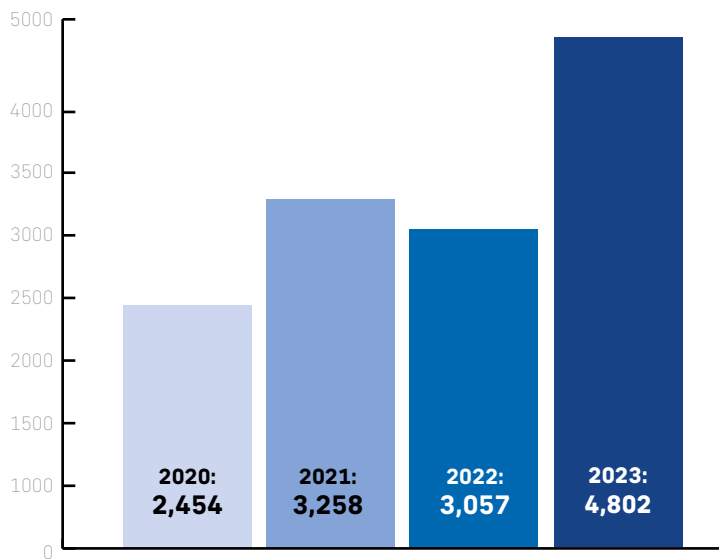
Service Users Year over Year: Affected Others



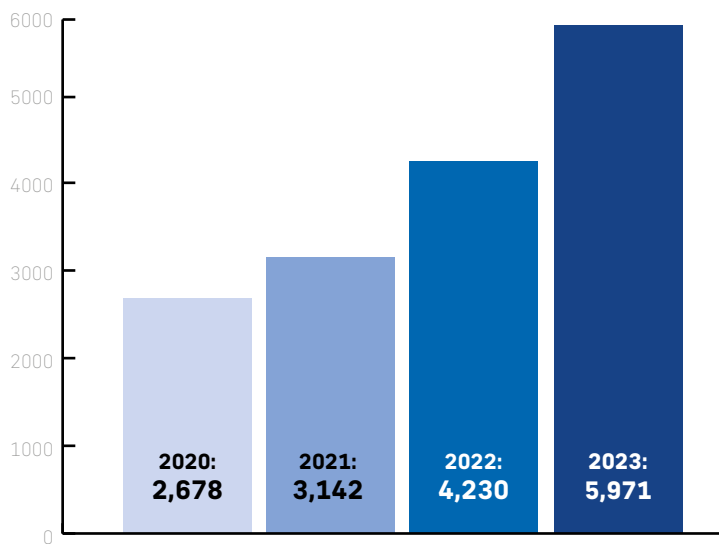
Service Users: ● Problem Gamblers vs ● Affected Others

It is important to note that in 2023, over 9271 individuals were supported by our service providers. The significant rise in these numbers includes 7247 affected others supported in 2023 due to a number of factors including the increased number of service providers coupled with the expansion of existing services to include recording all types of supports provided to affected others.

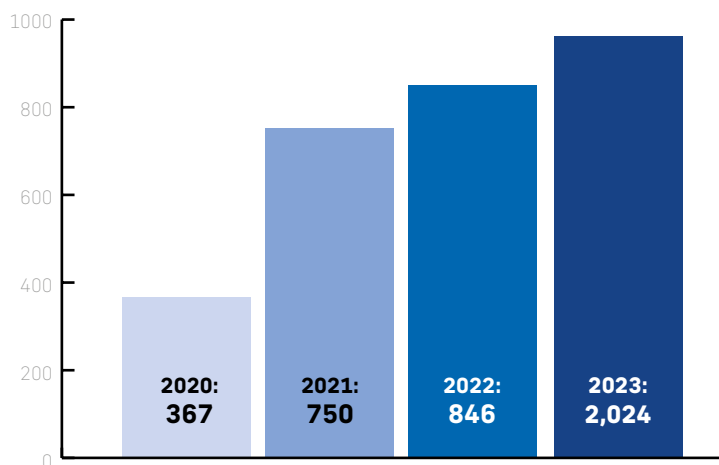
Callers to Helpline Year over Year



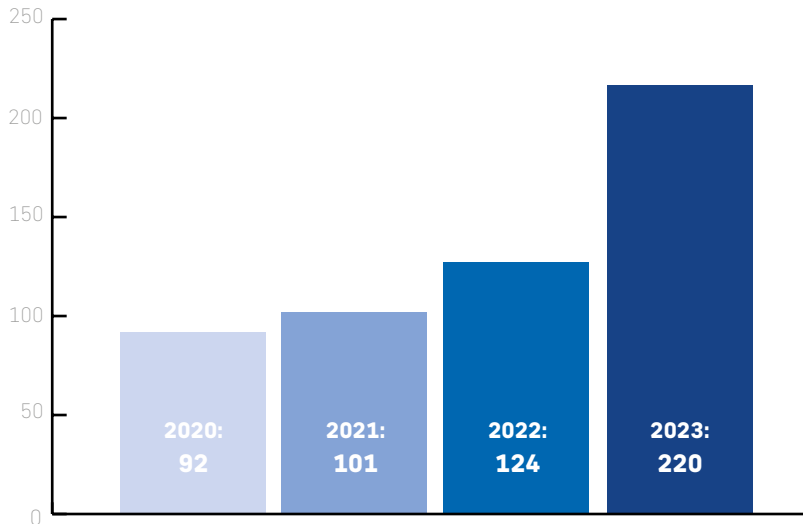
Counselling Funded Year over Year



Individuals Receiving Specialist Counselling Year over Year

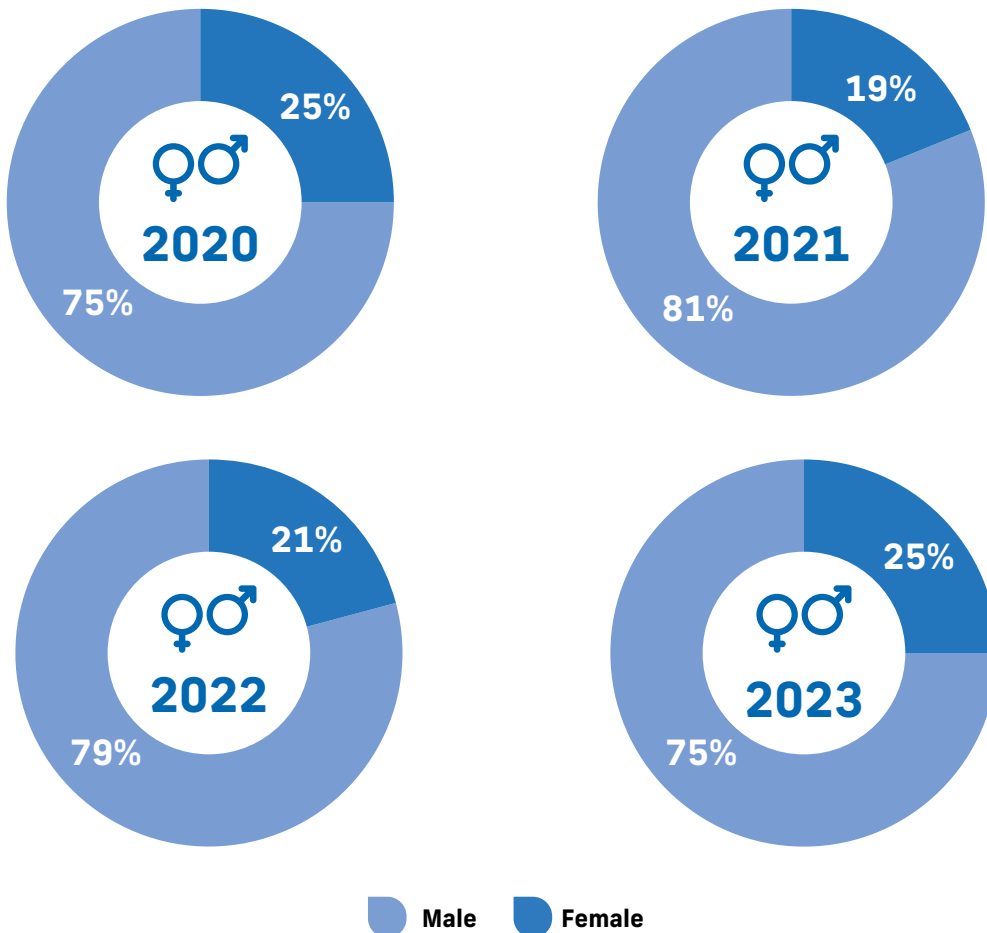


Individuals Receiving Residential Treatment Year over Year



Demographic and Behavioural Data about our Service Users

Gender Breakdown



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 2023

Figure 1.1. 2023 Operational Expenditure

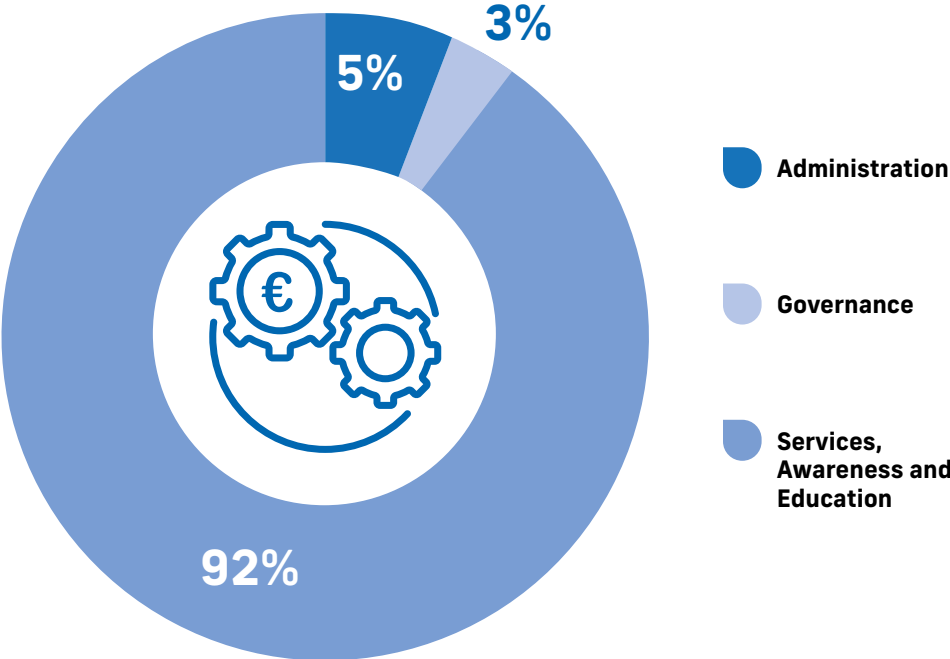
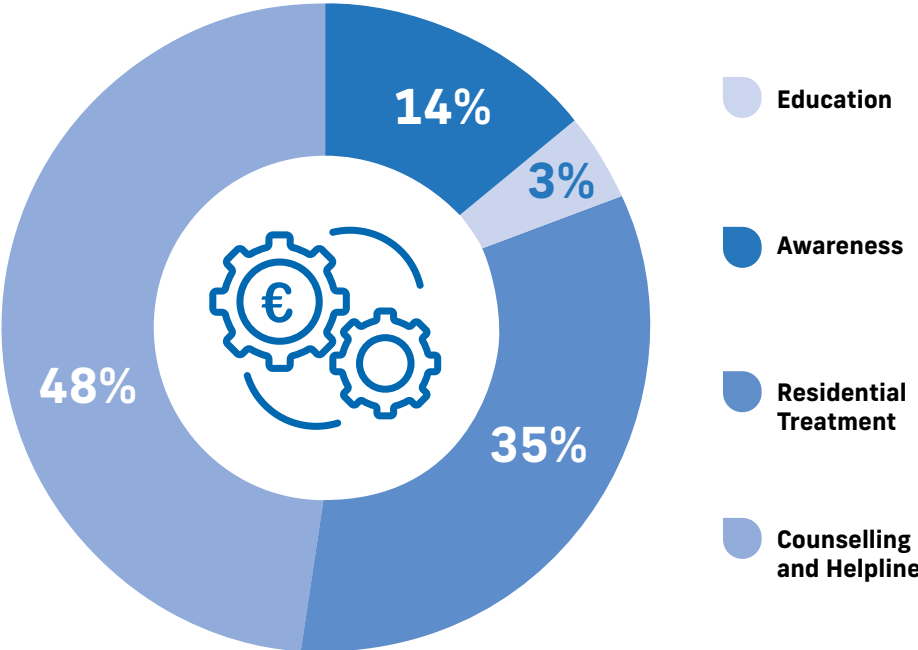


Figure 1.2. 2023 Services, Awareness & Education Expenditure



The Directors present their annual report and audited financial statements for the year ended 31 December 2023.

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REFERENCE AND ADMINISTRATIVE DETAILS

Directors	Thomas Hayes, Chairperson William J. Collins John Forde Kathleen Lynch Noel Waters (appointed 23 March 2023) Michael Culhane (appointed 28 July 2023)
Company registered number	605821
CHY number	CHY 22206
CRA Number	20152260
Registered office	The Black Church St. Mary's Place Dublin 7
Company secretary	William J. Collins
Chief executive officer	Pam Bergin <i>Accounts Administrator (appointed 4 December, 2023)</i>
Independent auditor	RBK Business Advisers Chartered Accountants and Statutory Audit Firm Termini 3 Arkle Road Sandyford Dublin 18
Bankers	Allied Irish Banks, p.l.c 7/12 Dame Street Dublin 2
Solicitors	A&L Goodbody IFSC 25-28 North Wall Quay Dublin 1

DIRECTORS' REPORT for the year ended 31 December 2023

The Directors present their annual report and audited financial statements for the year ended 31 December 2023.

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

Noel Waters, Director (appointed 23 March 2023)

Michael Culhane, Director (appointed 28 July 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 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 2023 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 2023, Gambling Awareness Trust recorded a deficit of €389,923 (2022: Surplus €495,264).

Income for the financial year was €1,905,000 (2022: €1,993,000) which is derived from donations.

Expenditure levels for the financial year were €2,295,023 (2022: €1,497,736). 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 2023, the Charity has assets of €1,531,378 (2022: €1,705,311) and liabilities of €235,634 (2022: €19,644). Gambling Awareness Trust is in a positive asset position at the balance sheet date.

At 31 December 2023, the Charity held total unrestricted funds of €1,295,744 (2022: €1,685,667). The movement in funds during the year was the surplus of €389,923 as reported in the Statement of Financial Activities.

For the year ended 31 December 2023, 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 2023 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 introduction of additional funding for a Support and Mentoring project in 2023 had a significant impact on the promotion of the services in each area resulting in an increase in service users in local communities. Many of the Counsellors within the programme availed of the mentoring and each FRC held official launches and promotional events in their communities. Changes were made in outreach supports and some funding re-allocated to neighbouring communities where demand for services superseded the originally selected sites. The National Forum worked extensively on the therapeutic policies and governance with the participating centres which has resulted in a quality standardised service provision across

all sites. Although initial issues arose with staff recruitment, training and retention the national services has been managed effectively and provided an excellent service in 2023, delivering over 2,500 therapeutic sessions to over 500 individuals.

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 All staff are professionally accredited Counsellors who have completed the Level 8 CPD in Responding to Problem Gambling. The National Problem Gambling Support Service is in the final year of the pilot phase. We expect an independent evaluation of the Programme to be conducted on early 2025. At this juncture we hope to be in a position to explore the possibility of expanding the service to other FRCs in poorly serviced areas of the country.

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 2023 to meet the demand for specialist care.

Additional funding was granted to Cuan Mhuire to fund a second gambling specific residential treatment programme which was officially launched in 2023 in the Bruree campus in Limerick. This programme has been consistently operating at maximum capacity since opening its doors, providing a service to over 100 clients in the first year of operation.

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 11 pm and takes over 3,000 calls annually. In 2023 Dunlewey received over 4,000 calls to the helpline and provided their specialist counselling service to increased numbers as the promotion of the Helpline number through GAT campaigns raised awareness of the service and encouraged people to reach out for supports. Many calls provide an opportunity for an open and frank discussion, others are brief interventions for people in crisis while others progress to treatment.

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 2023 remains consistent with the previous year as the service has developed.

Together-Razem Group

The Gambling Awareness Trust funded this organisation from 2019 to 2023 to provide support to those from the Eastern European and Polish communities affected by harmful gambling. This organisation provided a national service to promote integration and equality, reduce marginalisation and to improve the quality of life of these migrant communities. Unfortunately internal governance issues and a suspension of service prevented the development of our collaboration in 2023.

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 2023 almost 100 practitioners have attained their qualification for 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. We collaborated with ICHAS in 2023 to develop a Level 9 Postgraduate Certificate in Gambling Addiction to provide a higher platform for practitioners to increase their skills and expertise in the field. The first iteration of the course was oversubscribed demonstrating the levels of interest in this particular area of study.

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 2023. 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 2023 from across a range of services nationally.

Financial Support for Awareness Campaigns in 2023

GAT distinguishes itself as the sole organisation advocating for support and change to address problem gambling in Ireland. This unique positioning strengthens GAT's credibility and influence within the field, reinforcing its role as a pivotal player in driving positive outcomes. Developing a robust communications strategy is important for the promotion, not only of GAT as the national gambling charity, but of all the services available across the country that would not exist without the organisation. GAT is the only organisation in Ireland whose sole focus is responding to the needs of those experiencing gambling harms and gambling addiction. We continued our campaigns with TG4 running alongside the GAA sporting calendar and contracted the expertise of a marketing consultant to support building brand awareness

through social media with the aim of targeting areas most likely to meet a relevant audience. We continue to invest in the development of our website 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

Five additional services came onstream in 2023 to meet the growing needs for a broad range of and choice of services across the country. We were pleased to add services in geographic locations where there are gaps in service provision. It is part of our overall strategy to ensure that help is available, locally, and that there should be no barriers to accessing that help and support.

The five additional services are:

Aiseiri Addiction Services (residential treatment for adults and young people)

Bushypark Addiction Service (residential service)

Newbridge FRC Recovery Cafe

Turas Addiction Service

WASP Family Support Service

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).

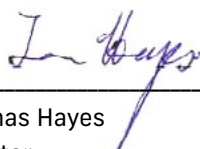
During 2023 the company made the required returns relating to the Register of Beneficial Ownership and established an internal register of beneficial ownership.

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.

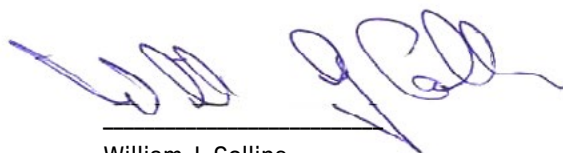
PLANS FOR FUTURE PERIODS

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

Signed on behalf of the Board by:



Thomas Hayes
Director



William J. Collins
Director

Date: 26th June 2024

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 2023

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

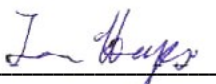
Irish company law requires the Directors to prepare financial statements for each financial year. Under the law, the Directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council (and promulgated by 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.

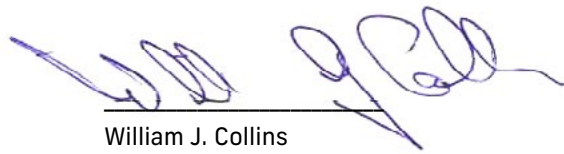
Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Charity as to the financial year end and of the surplus or deficit of the Charity for the financial year and 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: 26th June 2024



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 2023 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 2023 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: 22nd July 2024

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 December 2023

	Note	Unrestricted funds 2023 €	Total funds 2023 €	Total funds 2022 €
Income from:				
Donations and legacies	4	1,905,100	1,905,100	1,993,000
Total income		1,905,100	1,905,100	1,993,000
Expenditure on:				
Raising funds	5	118,426	118,426	99,557
Governance costs	7	64,656	64,656	20,637
Charitable activities	8	2,111,941	2,111,941	1,377,542
Total expenditure		2,295,023	2,295,023	1,497,736
Net movement in funds		(389,923)	(389,923)	495,264
Reconciliation of funds:				
Total funds brought forward	13	1,685,667	1,685,667	1,190,403
Net movement in funds		(389,923)	(389,923)	495,264
Total funds carried forward		1,295,744	1,295,744	1,685,667

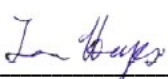
The Statement of Financial Activities includes all gains and losses recognised in the year.


The notes on pages 25 to 31 form part of these financial statements.

BALANCE SHEET as at 31 December 2023

	Note	€	2023 €	€	2022 €
Fixed assets					
Tangible assets	11		1,105		-
			1,105		-
Current assets					
Debtors	12	510		510	
Cash at bank and in hand	17	1,529,763		1,704,801	
		1,530,273		1,704,311	
Creditors: amounts falling due within one year	13	(235,634)		(29,644)	
Net current assets			1,294,639		1,685,667
Net assets			1,295,744		1,685,667
Charity Funds					
Unrestricted funds	14		1,295,744		1,685,667
Total funds			1,295,744		1,685,667

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


 Thomas Hayes
 Director


 William J. Collins
 Director

Date: 15th September 2024

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

STATEMENT OF CASH FLOWS for the year ended 31 December 2023

	Note	2023 €	2020 €
Cash flows from operating activities			
Net cash provided by operating activities	16	(173,933)	484,404
Cash flows from operating activities			
Purchase of tangible fixed activities	11	(1,105)	-
Net cash provided by operating activities		(1,105)	-
Change in cash and cash equivalents in the year		(175,038)	484,404
Cash and cash equivalents at the beginning of the year	17	1,704,801	1,220,397
Cash and cash equivalents at the end of the year	17	1,529,763	1,704,801

The notes on pages 25 to 31 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2023

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 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.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2023

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.

2.7 Tangible Fixed Assets & Depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost air value of the asset can be measured reliably. Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible forced asset into its intended working condition should be included in the measurement of cost. Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives. Depreciation is provided on the following basis:

Office equipment 33%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Impairment

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

2.7 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.

2.8 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.

2.9 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.

2.10 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.

2.11 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.

2.12 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.

2.13 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.

2.14 Reserves Policy

At 31 December 2023, 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 2023 exceed that level.

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

2.15 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.

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 2023 €	Total funds 2023 €	Total funds 2022 €
Donations	1,874,600	1,874,600	1,963,000
Other income	30,500	30,500	30,000
Total	<u>1,905,100</u>	<u>1,905,100</u>	<u>1,993,000</u>
Total 2022	<u>1,993,000</u>	<u>1,993,000</u>	

5. EXPENDITURE ON RAISING FUNDS

Costs of Raising Voluntary Income

	Unrestricted funds 2023 €	Total funds 2023 €	Total funds 2022 €
Insurance Costs	659	659	690
Administration Costs (Note 6)	42,821	42,821	31,400
Wages & Salaries (Note 10)	74,946	74,946	67,498
Total	<u>118,426</u>	<u>118,426</u>	<u>99,557</u>
Total 2022	<u>99,557</u>	<u>99,557</u>	

6. ADMINISTRATION COSTS

	Unrestricted Funds 2023 €	Total Funds 2023 €	Total Funds 2022 €
Computer	10,808	10,808	22,956
Telephone	671	671	562
Postage & Stationery	1,546	1,546	1,627
Subscription	455	455	455
Staff Training	8,618	8,618	-
Sundry	2,386	2,386	697
Working from Home Allowance	723	723	733
Support Costs	1,301	1,301	1,021
Equipment Hire	4,471	4,471	-
Bank Charges	115	115	73
Travel & Subsistence	11,727	11,727	3,276
Total	<u>42,821</u>	<u>42,821</u>	<u>31,400</u>
Total 2022	<u>31,400</u>	<u>31,400</u>	

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2023

7. GOVERNANCE COSTS

	Unrestricted funds 2023 €	Total funds 2023 €	Total funds 2022 €
Auditor's Remuneration	4,305	4,305	4,305
Consultancy Fees	42,297	42,297	-
Legal & Professional	7,911	7,911	13,132
Director's Expenses	9,528	9,538	3,200
Total	<u>64,656</u>	<u>64,656</u>	<u>20,637</u>
Total 2022	<u>20,637</u>	<u>20,637</u>	

8. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2023 €	Total funds 2023 €	Total funds 2022 €
Gambling Awareness Trust Funding to Grantees	1,812,123	1,812,123	1,270,550
Awareness Campaigns	299,818	299,818	106,992
Total	<u>2,111,941</u>	<u>2,111,941</u>	<u>1,377,542</u>
Total 2022	<u>1,377,542</u>	<u>1,377,542</u>	

9. NET INCOME

This is stated after charging:

	2023 €	2022 €
Corporate Compliance	953	953
Auditor's Remuneration	4,920	4,305
	<u>5,873</u>	<u>5,258</u>

During the year, no Directors received any remuneration (2022: €NIL).

During the year, no Directors received any benefits (2022: €NIL).

During the year, the Directors received reimbursement of €9,528 for travel expenses (2022: €3,200).

10. STAFF COSTS

	2023 €	2022 €
Wages and Salaries	61,328	57,530
PAYE/PRSI Costs	6,680	6,460
Employer's Pension	6,938	3,508
	<u>74,946</u>	<u>67,498</u>

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

	2023 No.	2022 No.
Administration	<u>2</u>	<u>1</u>

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

	2023	2022
In the band €60,001 - €70,000	<u>1</u>	<u>1</u>

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2023

11. TANGIBLE FIXED ASSETS

	Office equipment €
Cost or valuation	
Additions	1,105
At 31 December 2023	<u>1,105</u>
Net book value	
At 31 December 2023	<u>1,105</u>
At 31 December 2022	<u>1,105</u>

12. DEBTORS

	2023 €	2022 €
Due within One Year		
Prepayments	510	510
	<u>510</u>	<u>510</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 €	2022 €
Trade creditors	-	372
PAYE/PRSI	2,667	2,667
Accruals	232,967	16,605
	<u>235,634</u>	<u>19,644</u>

14. STATEMENT OF FUNDS

Statement of Funds - Current Year

	Balance at 1 January 2023 €	Income €	Expenditure €	Balance at 31 December 2023 €
Unrestricted funds				
General unrestricted funds	<u>1,685,667</u>	<u>1,905,100</u>	<u>(2,295,023)</u>	<u>1,295,744</u>

Statement of Funds - Prior Year

	Balance at 1 January 2022 €	Income €	Expenditure €	Balance at 31 December 2022 €
Unrestricted funds				
General unrestricted funds	<u>1,190,403</u>	<u>1,993,000</u>	<u>(1,497,736)</u>	<u>1,685,667</u>

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2023

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of Net Assets between Funds - Current Year

	Unrestricted funds 2023 €	Total funds 2023 €
Tangible fixed assets	1,105	1,105
Current assets	1,530,273	1,530,273
Creditors Due within One Year	(235,634)	(235,634)
Total	<u>1,295,744</u>	<u>1,295,744</u>

Analysis of Net Assets Between Funds - Prior Year

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

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

	2023 €	2022 €
Net income for the year (as per Statement of Financial Activities)	(389,923)	495,264
Adjustment for:		
(Decrease)/increase in creditors	215,990	(10,860)
Net cash provided by operating activities	<u>(173,933)</u>	<u>484,404</u>

17. ANALYSIS OF CASH AND CASH EQUIVALENT

	2023 €	2022 €
Cash at bank and in hand	1,529,763	1,704,801
	<u>1,529,763</u>	<u>1,704,801</u>

18. ANALYSIS OF CHANGES IN NET DEBT

	At 1 January 2023 €	Cash flows €	At 31 December 2023 €
Cash at bank and in hand	1,704,801	175,038	1,529,763
	<u>1,704,801</u>	<u>175,038</u>	<u>1,529,763</u>

19. CONTINGENT LIABILITIES

There were no contingent liabilities at the year ended 31 December 2023.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2023

20. 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 2023 was €67,498 (2022: €59,205)

21. COMMITMENTS

	2023	2022
	€	€
Funding to grantees contracted for and committed but not provided for in these financial statements	<u>1,828,325</u>	<u>1,860,470</u>

22. 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).

23. 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 2023.

24. POST BALANCE SHEET EVENTS

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

25. CONTROLLING PARTY

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

26. APPROVAL OF FINANCIAL STATEMENTS

The Directors approved the financial statements on



For the first time in my life I feel like I'm me; I feel normal. I don't have to put on a face to go and be in the world, I'm finally at a place where I'm comfortable in my own skin, and that's mainly because of the support I got from Dunlewey. I finally found myself at the age of 47.

_____ Dunlewey Service User



Before I came in here, I was at rock bottom, I was gambling for 10 years and I just couldn't pay the bills every week. It was fairly rare that I would have enough money the day after or a few hours after getting paid. It was constant debt. I even started robbing off the family and started robbing off jobs. Then I robbed off my ex-girlfriend before I came in. When my family found out I was disowned by them and I felt that there was nothing left to live for.

_____ Cuan Mhuire
Service User



I was in a bad way gambling; I have gambled for 15 years, from age 18. For a long period, I was still functioning, holding down a job and still getting by. I was spending far too much time gambling and gambling far too much money. I would attend family gatherings but would just be preoccupied with my phone checking sporting events.

_____ HelpLink
Service User





“There is help out there and it’s free. It has helped me get to where I am today.”

RITCHIE POWER
KILKENNY HURLER

“Pick up the phone and call. It was a massive support to me.”

CONN KILPATRICK
TYRONE FOOTBALLER



NATIONAL HELPLINE
1800 936 725



ANNUAL REPORT
AND FINANCIAL STATEMENTS
2023