

REGISTERED COMPANY NUMBER: CS004184 (Scotland)
REGISTERED CHARITY NUMBER: SC049565

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2024
for
Betblocker

Sharles Ltd
Chartered Accountants
29 Brandon Street
Hamilton
ML3 6DA

Betblocker

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for the Year Ended 30 April 2024

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Betblocker
Report of the Trustees
for the Year Ended 30 April 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charitable Purpose as described in the governing document is the prevention of poverty and relief of financial hardship of those experiencing gambling addiction via the distribution of a free app that blocks the user's internet capable devices from accessing online gambling websites and applications.

Significant activities

The BetBlocker web application enables users to restrict their device from accessing online gambling sites. BetBlocker is intended to help address the growing social issue of gambling addiction by providing a physical limitation on the user's ability to access gambling services.

The application will be provided free of charge to users in all geographic locations, will not include any form of advertising and will not gather user data for any purposes beyond improving the tool and assisting users with technical issues.

A secondary function of the tool will allow users to place 'Parental Controls' on a device to allow parents to restrict access to age sensitive materials (gambling, pornography, "freemium" apps and social media) on devices used by their juvenile dependents. this function is intended to provide concerned parents with greater control over the material that their children can access.

ACHIEVEMENT AND PERFORMANCE

Targets achieved in year

BetBlocker achieved some targets set out in the 2023 Business Plan as indicated below:

- Maintain and upgrade the application software as needed to ensure continued effective delivery of service inside the confines dictated by each operating system [successfully completed]
- Contact App Store via legal services to gain access to MDM services. [in progress]
- Contact Play Store via legal services to gain reapproval for distribution of app via their service. [in progress]
- Seek funding from GambleAware to expand and improve service [partially successful]
- Cooperate with Yellow Scarf and GambleAware to translate the service into Polish, Ukrainian and Russian. [successfully completed]
- Develop closer relationships with GambleAware and other third sector organisations in the UK. [successfully completed]
- Raise the profile of BetBlocker by attending industry conferences. [successfully completed]
- Raise profile of BetBlocker internationally by speaking to regulators and organisations outside of the UK. [successfully completed]

Betblocker

Report of the Trustees for the Year Ended 30 April 2024

FINANCIAL REVIEW

Financial position

This year we've managed to close with a substantial surplus, equating to a number of years running costs at the current level of the organisation, but with reduced donation volumes. This has meant that we could more appropriately deploy resources to support and develop the app.

Over the course of this year, funds were spent as follows:

Salaries : £38,160
Consultancy : £28,200
App maintenance and development/Computer costs : £35,569
Conferences & Travel: £2,858
Accounting : £2,824
Pension contributions : £937
Promotional Material : £1888
Professional Subscriptions : £1019

As can be seen from the above, once tax, consultancy and pensions are taken into consideration staffing is far and away our biggest overhead. After this, programming work to maintain and improve the app has been the biggest cost for the organisation.

Principal funding sources

The majority of BetBlocker's income this year was derived from donations from groups within the remote gambling industry.

We also received over £100,000 from funding commissioner GambleAware in the UK to assist the project in sustaining consistent service during the migration from RET to levy systems in the UK

The only other incoming transaction were from the Amazon Smile program, which brought in a total of £13.41.

Reserves policy

The charitable company pledges any reserves to the continued development of all activities and projects current and future. The charitable company also has a minimum reserves policy in place.

FUTURE PLANS

During 2024-25 the charitable company's targets are as follows:-

- Maintain and upgrade the application software as needed to ensure continued effective delivery of service inside the confines dictated by each operating system
- Contact App Store via legal services to gain access to MDM services.
- Contact Play Store via legal services to gain reapproval for distribution of app via their service. First try contact the head of player protection we've spoken to on LinkedIn.
- Seek funding from GambleAware to expand and improve service
- Continue to roll out languages.
- Continue to develop close working relationships with other stakeholders in the industry.
- Raise the profile of BetBlocker by attending industry conferences.
- Raise profile of BetBlocker internationally by speaking to regulators and organisations outside of the UK.
- Upgrade Scheduler feature to allow for blocking by hour and weekly profiles.
- Develop migratable profiles.
- Develop and launch Timer feature.
- Hire a COO to take over some of the work that [REDACTED] has been doing voluntarily.
- Open US division of BetBlocker.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

BetBlocker is a Scottish Charitable Incorporated Organisation (SCIO) governed by its Constitution dated 23 August 2019. It is registered as a charity with the Scottish Charity Regulator.

No one can be a member unless they are also a charity trustee of the organisation. The charity trustees of the organisation have no liability to pay any sums to help to meet the debts (or other liabilities) of the organisation if it is wound up; accordingly, if the organisation is unable to meet its debts, the charity trustees will not be held responsible.

Recruitment and appointment of new trustees

As set out in the Constitution the board may at any time appoint any person to be a charity trustee by way of a resolution passed by majority vote at a board meeting.

Organisational structure

The board of trustees, which can have up to 10 members, administers the charity. The board meets regularly to discuss the day to day operations of the charity.

Induction and training of new trustees

New trustees undergo an induction to brief them on: their legal obligations under charity law, the Scottish Charity Regulator's guidance on trustee duties, and inform them of the content of the Constitution, the board and decision-making process, the business plan and recent financial performance of the charity.

Trustees are encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have a risk management strategy which comprises:

- an annual review of the principle risks and uncertainties that the charity face
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This year has defied even the most wildly optimistic hopes in terms of funding. Managing to raise such a substantial surplus secures the organisation for several years to come and fundamentally changes the approach to operation that the service will take going forwards.

This improvement in fortunes appears to be largely the consequence of the work that [REDACTED] have undertaken to raise the profile of the organisation by attending conferences and working to improve messaging on LinkedIn.

We do need to hire a COO to take over some work from [REDACTED], who has been managing the project voluntarily around his full time job and using his holidays to attend conferences on behalf of the organisation. Whilst the BetBlocker Board of Trustees is very grateful for the time [REDACTED] has given to help the charity, with the growing profile of the organisation increasing the work [REDACTED] is having to undertake, this is unsustainable moving forwards. We should look to have a COO in place for the beginning of 2025.

Despite our success this year, it is crucial that the organisation takes a conservative approach over the coming years. Whilst this year has been very positive in terms of funding, the UK funding system appears to be moving in a direction that would be hostile to BetBlocker's position, as an organisation that accepts funding from the gambling industry. We should approach operations with the assumption of UK funding ending in 2026 and position ourselves accordingly.

Given the instability in, or likely demise of, the UK funding system, it is imperative that the organisation looks to funding options in other countries. Our first priority should be the United States. There are a large number of funding options in the US, but they can only be accessed by charities registered in the US. As such we should look to establish a organisation in the US to facilitate grant applications.

Another jurisdiction to watch closely is Ireland. The new regulator is introducing a funding system that appears likely to resemble the UK's. We hope it will have a more balanced and informed approach that will allow BetBlocker to seek funding there.

Finally, the UK funding system has not changed yet and is unlikely to change until April 2026, or April 2025 at the earliest. We should use this time to capitalise on this system and increase our surplus as far as possible within this window.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CS004184 (Scotland)

Registered Charity number

SC049565

Registered office

BetBlocker.org
PO Box 2089
Livingston
EH54 0GF

Betblocker

Report of the Trustees
for the Year Ended 30 April 2024

Trustees

Trustees are not disclosed due to safety purposes, providing this information could cause personal danger to those individuals.

Independent Examiner

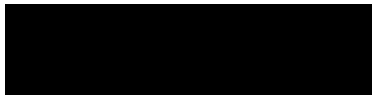
Sharles Ltd
Chartered Accountants
29 Brandon Street
Hamilton
ML3 6DA

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Jan 29, 2025

Approved by order of the board of trustees on..... and signed on its behalf by:

Signature:



.....
Trustee

Independent Examiner's Report to the Trustees of
Betblocker

I report on the accounts for the year ended 30 April 2024 set out on pages seven to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

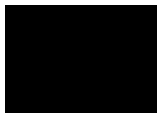
In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature



Robert Pollock CA
The Institute of Chartered Accountants of Scotland

Sharles Ltd
Chartered Accountants
29 Brandon Street
Hamilton
ML3 6DA

Date: **Jan 29, 2025**
Date:

Betblocker

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 April 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>443,252</u>	<u>75,429</u>
EXPENDITURE ON			
Raising funds		9	3
Charitable activities			
BetBlocker		74,087	31,083
Other		<u>38,160</u>	<u>37,144</u>
Total		<u>112,256</u>	<u>68,230</u>
NET INCOME		330,996	7,199
RECONCILIATION OF FUNDS			
Total funds brought forward		26,436	19,237
TOTAL FUNDS CARRIED FORWARD		<u>357,432</u>	<u>26,436</u>

The notes form part of these financial statements

Betblocker

Balance Sheet
30 April 2024

		2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS	Notes		
Tangible assets	6	2,424	4,134
CURRENT ASSETS			
Debtors	7	8,891	7,257
Cash at bank		<u>348,037</u>	<u>17,982</u>
		356,928	25,239
CREDITORS			
Amounts falling due within one year	8	(1,920)	(2,937)
		<hr/>	<hr/>
NET CURRENT ASSETS		<u>355,008</u>	<u>22,302</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		357,432	26,436
		<hr/>	<hr/>
NET ASSETS		<u>357,432</u>	<u>26,436</u>
FUNDS	9		
Unrestricted funds		<u>357,432</u>	<u>26,436</u>
TOTAL FUNDS		<u>357,432</u>	<u>26,436</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

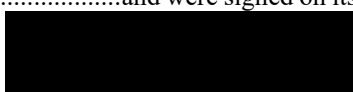
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on Jan 29, 2025

.....and were signed on its behalf by:

Signature:



.....
Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties affecting the Charity's ability to continue operating as a going concern.

The presentation currency of the financial statements is the Pound Sterling (£).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	<u>1,710</u>	<u>1,711</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
	<u>1</u>	<u>1</u>
Employees		

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>75,429</u>
EXPENDITURE ON	
Raising funds	3
Charitable activities	
BetBlocker	31,083
Other	<u>37,144</u>
Total	<u>68,230</u>
NET INCOME	7,199
RECONCILIATION OF FUNDS	
Total funds brought forward	19,237
TOTAL FUNDS CARRIED FORWARD	<u>26,436</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 May 2023 and 30 April 2024	<u>8,554</u>
DEPRECIATION	
At 1 May 2023	4,420
Charge for year	<u>1,710</u>
At 30 April 2024	<u>6,130</u>
NET BOOK VALUE	
At 30 April 2024	<u>2,424</u>
At 30 April 2023	<u>4,134</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	<u>8,891</u>	<u>7,257</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social security and other taxes	-	994
Accrued expenses	<u>1,920</u>	<u>1,943</u>
	<u>1,920</u>	<u>2,937</u>

9. MOVEMENT IN FUNDS

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	<u>26,436</u>	<u>330,996</u>	<u>357,432</u>
TOTAL FUNDS	<u>26,436</u>	<u>330,996</u>	<u>357,432</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>443,252</u>	<u>(112,256)</u>	<u>330,996</u>
TOTAL FUNDS	<u>443,252</u>	<u>(112,256)</u>	<u>330,996</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	19,237	7,199	26,436
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>19,237</u>	<u>7,199</u>	<u>26,436</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,429	(68,230)	7,199
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>75,429</u>	<u>(68,230)</u>	<u>7,199</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.22 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	19,237	338,195	357,432
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>19,237</u>	<u>338,195</u>	<u>357,432</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	518,681	(180,486)	338,195
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>518,681</u>	<u>(180,486)</u>	<u>338,195</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.

Betblocker

Detailed Statement of Financial Activities
for the Year Ended 30 April 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	<u>443,252</u>	<u>75,429</u>
Total incoming resources	443,252	75,429
EXPENDITURE		
Other trading activities		
Other interest and charges	9	3
Charitable activities		
Consultant	28,200	13,611
Software costs	35,569	13,372
Sundries	<u>2,925</u>	<u>121</u>
	66,694	27,104
Other		
Wages	37,223	35,942
Social security	-	309
Pensions	<u>937</u>	<u>893</u>
	38,160	37,144
Support costs		
Management		
Travelling	2,858	324
Governance costs		
Accountancy and legal fees	2,824	1,944
Computer equipment	<u>1,711</u>	<u>1,711</u>
	<u>4,535</u>	<u>3,655</u>
Total resources expended	<u>112,256</u>	<u>68,230</u>
Net income	<u>330,996</u>	<u>7,199</u>

This page does not form part of the statutory financial statements