

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

Report of the Trustees and
Unaudited Financial Statements for the Period 1 May 2024 to 31 August 2025
for
Betblocker

Sharles Ltd
Chartered Accountants
29 Brandon Street
Hamilton
ML3 6DA

Betblocker

Contents of the Financial Statements
for the Period 1 May 2024 to 31 August 2025

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Report of the Trustees for the Period 1 May 2024 to 31 August 2025

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 period 1 May 2024 to 31 August 2025. 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.

ACHIEVEMENTS AND PERFORMANCE

Targets achieved in year

BetBlocker achieved some targets set out in the 2024 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. First try contact the head of player protection we've spoken to on LinkedIn. [in progress]
- Continue to roll out languages [in progress]
- Continue to develop close working relationships with other stakeholders in the industry [in progress]
- Raise the profile of BetBlocker by attending industry conferences [ongoing objective]
- Raise profile of Betblocker internationally by speaking to regulators and organisations outside of the UK [ongoing objective]
- Upgrade Scheduler feature to allow for blocking by hour and weekly profiles [ongoing objective]
- Hire a COO to take over some of the work that Duncan Garvie has been doing voluntarily [ongoing objective]
- Open US division of BetBlocker [ongoing objective]

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Report of the Trustees for the Period 1 May 2024 to 31 August 2025

FINANCIAL REVIEW

Financial position

This year we've managed to close with a small deficit, 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 : £95,716

Consultancy : £66,895

App maintenance and development/Computer costs : £136,138

Conferences & Travel: £14,888

Accounting & legal fees : £42,147

Pension contributions : £2,177

Promotional Material : £14,130

Professional Subscriptions : £5,512

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.

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 2025-26 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.
- Obtain Cyber Essentials+ and ISO 27001 certification.
- Research improvements to our activation set-up on mobile devices and update video tutorials.
- Develop automated diagnostics tools to assist the User Support team to identify the source of technical issues.
- Research the implementation of Supervised Mode on iOS to support the highest tariff users.
- Develop and launch Timer tool.
- Develop and launch Block Buddy tool.
- Develop and launch portable profiles.
- Develop closer relationships with OHID and other third sector organisations in the UK.
- Continue to work with regulators across the world to encourage support of free, anonymous to use, blocking software.
- Raise the profile of BetBlocker by attending industry conferences. refocusing our attendance to prioritise events where regulatory agencies are likely to be present.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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 Duncan Garvie and Pedro Romero 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 Duncan Garvie, 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 Duncan has given to help the charity, with the growing profile of the organisation increasing the work Duncan 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.

Betblocker

Report of the Trustees
for the Period 1 May 2024 to 31 August 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CS004184 (Scotland)

Registered Charity number

SC049565

Registered office

BetBlocker.org

PO Box 2089

Livingston

EH54 0GF

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.

09/04/2026

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



31338000-7E75-7243-68D4-08DE9579472D

.....
D Garvie - Trustee

Independent Examiner's Report to the Trustees of
Betblocker

I report on the accounts for the period 1 May 2024 to 31 August 2025 set out on pages six to twelve.

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.

Robert Pollock

31338888-7E75-7243-6BED-88DE9579472D

Robert Pollock CA
The Institute of Chartered Accountants of Scotland

Sharles Ltd
Chartered Accountants
29 Brandon Street
Hamilton
ML3 6DA

09/04/2026

Date: 31338888-7E75-7243-6BED-88DE9579472D

Betblocker

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Period 1 May 2024 to 31 August 2025

		Period 1.5.24 to 31.8.25 Unrestricted fund £	Year Ended 30.4.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		<u>350,239</u>	<u>443,252</u>
EXPENDITURE ON			
Raising funds		-	9
Charitable activities			
BetBlocker		226,207	74,087
Other		<u>128,648</u>	<u>38,160</u>
Total		<u>354,855</u>	<u>112,256</u>
NET INCOME/(EXPENDITURE)		(4,616)	330,996
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>357,432</u>	<u>26,436</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>352,816</u></u>	<u><u>357,432</u></u>

The notes form part of these financial statements

Betblocker

Balance Sheet
31 August 2025

		2025	2024
		Unrestricted	Total
		fund	funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	6	5,030	2,424
CURRENT ASSETS			
Debtors	7	8,711	8,891
Cash at bank		<u>340,426</u>	<u>348,037</u>
		349,137	356,928
CREDITORS			
Amounts falling due within one year	8	(1,351)	(1,920)
		<u>347,786</u>	<u>355,008</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		352,816	357,432
NET ASSETS		<u>352,816</u>	<u>357,432</u>
FUNDS	9		
Unrestricted funds		<u>352,816</u>	<u>357,432</u>
TOTAL FUNDS		<u>352,816</u>	<u>357,432</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

The notes form part of these financial statements

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 09/04/2026..... and were signed on its behalf by:

31330000-7E75-7243-6BE6-08DE9579472D



31330000-7E75-7243-6BE6-08DE9579472D

D Garvie - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Period 1 May 2024 to 31 August 2025

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 Period 1 May 2024 to 31 August 2025

2. NET INCOME/(EXPENDITURE)

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

	Period 1.5.24 to 31.8.25 £ <u>2,743</u>	Year Ended 30.4.24 £ <u>1,710</u>
Depreciation - owned assets		

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 August 2025 nor for the year ended 30 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 August 2025 nor for the year ended 30 April 2024.

4. STAFF COSTS

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

	Period 1.5.24 to 31.8.25 <u>1</u>	Year Ended 30.4.24 <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>443,252</u>
EXPENDITURE ON	
Raising funds	9
Charitable activities	
BetBlocker	74,087
Other	<u>38,160</u>
Total	<u>112,256</u>
NET INCOME	330,996

Notes to the Financial Statements - continued
for the Period 1 May 2024 to 31 August 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

26,436

TOTAL FUNDS CARRIED FORWARD

357,432

6. TANGIBLE FIXED ASSETS

Computer
equipment
£

COST

At 1 May 2024

8,554

Additions

5,349

At 31 August 2025

13,903

DEPRECIATION

At 1 May 2024

6,130

Charge for year

2,743

At 31 August 2025

8,873

NET BOOK VALUE

At 31 August 2025

5,030

At 30 April 2024

2,424

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2025

2024

£

£

Other debtors

8,711

8,891

Notes to the Financial Statements - continued
for the Period 1 May 2024 to 31 August 2025

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	(569)	-
Accrued expenses	<u>1,920</u>	<u>1,920</u>
	<u><u>1,351</u></u>	<u><u>1,920</u></u>

9. MOVEMENT IN FUNDS

	At 1.5.24	Net movement in funds	At 31.8.25
	£	£	£
Unrestricted funds			
General fund	357,432	(4,616)	352,816
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u><u>357,432</u></u>	<u><u>(4,616)</u></u>	<u><u>352,816</u></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	350,239	(354,855)	(4,616)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u><u>350,239</u></u>	<u><u>(354,855)</u></u>	<u><u>(4,616)</u></u>

Comparatives for movement in funds

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

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

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

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 August 2025.

Betblocker

Detailed Statement of Financial Activities
for the Period 1 May 2024 to 31 August 2025

	Period 1.5.24 to 31.8.25 £	Year Ended 30.4.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	<u>350,239</u>	<u>443,252</u>
Total incoming resources	350,239	443,252
EXPENDITURE		
Other trading activities		
Other interest and charges	-	9
Charitable activities		
Consultant	66,895	28,200
Software costs	136,136	35,569
Sundries	<u>3,394</u>	<u>2,925</u>
	206,425	66,694
Other		
Wages	86,382	37,223
Pensions	<u>2,039</u>	<u>937</u>
	88,421	38,160
Support costs		
Management		
Travelling	14,939	2,858
Governance costs		
Accountancy and legal fees	42,327	2,824
Computer equipment	<u>2,743</u>	<u>1,711</u>
	<u>45,070</u>	<u>4,535</u>
Total resources expended	<u>354,855</u>	<u>112,256</u>
Net (expenditure)/income	<u>(4,616)</u>	<u>330,996</u>

This page does not form part of the statutory financial statements