

# GAMES AID

England & Wales · Charity number 1081706

## Details

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**Other names** ENTERTAINMENT SOFTWARE CHARITY

**Status** Registered

**Legal form** Charitable company

**Company number** [04030235](#)

**Registered** 2000-07-24

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** GamesAid  
111-113 High Street  
Evesham  
WR11 4XP

**Phone** 07976 411960

**Email** [mark.washbrook@gamesaid.org](mailto:mark.washbrook@gamesaid.org)

**Website** [www.gamesaid.org](http://www.gamesaid.org)

## Activities

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**Objects:** A)TO ADVANCE THE EDUCATION OF THE PUBLIC AND THOSE PERSONS ENGAGED IN OR WHO SEEK ENGAGEMENT IN OR CONNECTED WITH ANY ASPECT OF INTERACTIVE LEISURE SOFTWARE INDUSTRY.B)TO ADVANCE THE EDUCATION OF AND TO PROMOTE OR PROVIDE RECREATIONAL OR OTHER LEISURE TIME OCCUPATION TO THOSE PERSONS WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE,INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES IN THE INTEREST OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE, IN PART BY USE OF INTERACTIVE LEISURE SOFTWARE.C) FOR SUCH CHARITABLE PURPOSES AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION THINK FIT.

**Activities:** GamesAid is a UK video games industry based charity which distributes funds to a range of charities which benefit children and young people.

## Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training
- **Who:** Children/young People

## Geography

- **Area of benefit:** UNITED KINGDOM AND EUROPE
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£317,205	£311,650	-	-
2024-03-31	£344,252	£352,767	-	-
2023-03-31	£210,150	£272,250	-	-
2022-03-31	£200,772	£75,574	-	-
2021-03-31	£48,716	£71,449	-	-

## Trustees

Name	Role	Appointed
Amelia Suchy		2026-02-01
Catherine Anderson		2026-02-01
Dominic Shaw		2026-02-01
Gavin Timothy Smith		2022-07-04
Gregory Weller		2026-02-01
Jonathan Paterson		2026-02-01
Mark Washbrook		2018-07-19
Matthieu Fernand Robert Gras		2026-02-01
Sara Natasha Veal		2022-01-07

**GAMES AID**

England & Wales - Charity number 1081706

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# Accounts

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Company registration number: 4030235

Charity registration number: 1081706

# GamesAid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

## GamesAid

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**GamesAid**

**Reference and Administrative Details**

<b>Trustees</b>	M Washbrook S Veal G Smith
<b>Registered Office</b>	111/113 High Street Evesham Worcestershire WR11 4XP  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	4030235
<b>Charity Registration Number</b>	1081706
<b>Bankers</b>	Barclays Bank UK Plc 1 Churchill Place London E14 5HP
<b>Auditor</b>	Clement Rabjohns Limited Registered Auditors and Chartered Accountants 111/113 High Street Evesham Worcestershire WR11 4XP

## GamesAid

### Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

#### **Structure, governance and management**

The Charity is a charitable company limited by guarantee, incorporated on 10 July 2000 and registered as a charity on 24 July 2000.

The Charity's Memorandum of Association sets out its charitable objects and the powers it has to advance those objects. It is governed by its Articles of Association. New Articles of Association were adopted on 14 August 2008. Trustees are appointed by the board, which consists of trustees who are charity members. There are currently 3 Trustees and there must be a minimum of two.

The charity adheres to the Charity Commissions guidance on being a public benefit entity.

The Trustees meet on a monthly basis to consider and discuss the activities of the Charity, including considering proposed grants, reviewing reports in relation to previous grants, and considering reserves, risk management and other policies. There are currently three paid members of staff responsible for event management and marketing activities.

Membership of the Charity is open to any individual or organisation who is interested in promoting its charitable objects and who is a member of the interactive entertainment, computer and video games industry and who is approved by the Trustees.

There are no prior conditions to becoming a Trustee, but it is expected that Trustees are members and have shown a determination to see the Charity achieve its objects.

Trustees are appointed initially on a three year term, with an option to extend for a further three year term. Trustees will then step down from the charity, unless the board of trustees votes to continue their term for a further year on a case by case basis.

The financial administration of the charity is carried out by Natasha Door.

#### **Risk Management**

The Trustees have reviewed the major risks to which the Charity is exposed and systems have been established to mitigate those risks.

#### **Objectives and activities**

GamesAid is an umbrella charity founded by the UK video games industry which supports small charities helping disadvantaged and disabled young people across the UK.

Members nominate and vote for charities at the start of the year to receive support from GamesAid. Those charities must demonstrate that:

- The Charity should have a turnover of no more than £3m annually.
- The Charity should be spending at most 30% of their turnover on administration costs. This can be worked out by taking the % of income that is spent on charitable activities.
- The Charity's work must predominantly help disadvantaged or disabled young people in the UK, in line with GamesAid's stated objectives.

## GamesAid

### Trustees' Report

Charities then proceed to an election amongst GamesAid's members. Selected charities receive an equal share of funding from GamesAid at the end of its financial year in the form of a grant, while also receiving support and advice on how to engage successfully with the UK game industry to further their objectives.

In 2024/2025, the GamesAid membership voted to support four causes through a first-past-the-post election. The charities they selected were Autistica Play, Solving Kids Cancer, Safe In Our World and Game Therapy UK.

#### Achievements and Performance

Over the year the following grants were made: All in Sterling (£)

Autistica Play	18,000
Solving Kids Cancer	18,000
Safe In Our World	18,000
Game Therapy UK	18,000
	<u>72,000</u>

#### Financial Review

The charity generated £317,205 in 2024/2025. Key fundraising events included the Gala dinner, Golf and spa day, Go Karting, Brighton, Liverpool and London comedy nights, increased presence at industry and consumer events and digital game sales via the PC games platform Steam.

GamesAid's cost of raising funds reached £142,361. The Charity also incurred governance and support costs of £97,289 to support the delivery of the Charity's fundraising programme.

Overall, GamesAid recorded an operating surplus, before grants made of £77,555. This enabled the Charity to award four equal grants as recorded in the above section.

#### Grant making policy

GamesAid's grant making policy is detailed above within the objectives and activities section.

## GamesAid

### Trustees' Report

#### Reserves Policy

The unrestricted funds at 31 March 2025 amounted to £164,009 and the Trustees will keep the level of the unrestricted funds under review to ensure that the Charity is able to continue its current activities and plan for the support of future initiatives.

#### Plans for future periods

GamesAid has selected four causes to support in 2025/2026: Solving Kid's Cancer, Rays of Sunshine, Autistica Play and Action for Kids.

Key fundraising events include the Gala dinner, Go Karting, Brighton and London Comedy nights, increased presence at industry and consumer events, and digital game sales via the PC games platform Steam. These events will be undertaken by the newly formed subsidiary GamesAid Events Limited to further promote and enhance fundraising efforts by the Charity.

The trustees are deepening efforts to strengthen the professional structure of the charity including reviewing and shoring up articles of governance, progressing and promoting existing staff, and recruiting for an additional staff member. The charity seeks to strengthen sustainability by empowering staff to lead on strategy for growing the charity from within, with trustees supporting in terms of decision-making, governance and industry connections.

#### Members of the Board of Trustees

Members of the Board of Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 6.

#### Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 19 December 2025 and signed on its behalf by:



.....  
S Veal  
Trustee

## GamesAid

### Trustees' Report

#### Statement of trustees' responsibilities

The trustees (who are also the directors of GamesAid for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**GamesAid**

**Trustees' Report**

**Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- T Haynes (appointed 29 May 2024 and resigned 31 July 2025)
- M Washbrook
- G Osborn (resigned 17 May 2024)
- S Veal
- G Smith
- A Johnson (resigned 8 July 2024)
- M Chaplin (resigned 13 May 2024)

## GamesAid

### Independent Auditor's Report to the Members of GamesAid

#### Opinion

We have audited the financial statements of GamesAid (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

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

## GamesAid

### Independent Auditor's Report to the Members of GamesAid

We have nothing to report in this regard.

#### **Opinion on other matter prescribed by the Companies Act 2006**

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 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 from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities (set out on page 5), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor 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 (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Enquiry of board and those charged with governance.

Review of minutes of meetings of those charged with governance.

Review of financial statement disclosures and testing to support documentation provided to assess compliance with applicable laws and regulations.

Auditing risks and controls of the charity.

Review of news stories, press releases, websites and social media for irregularities in documentation or enquiries made.

GamesAid

Independent Auditor's Report to the Members of GamesAid

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....  
Philip Parsons FCA (Senior Statutory Auditor)  
For and on behalf of Clement Rabjohns Limited, Statutory Auditor

111/113 High Street  
Evesham  
Worcestershire  
WR11 4XP

19 December 2025

GamesAid

Statement of Financial Activities for the Year Ended 31 March 2025  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	156,465	156,465
Event income	4	157,776	157,776
Investment income	5	<u>2,964</u>	<u>2,964</u>
Total income		<u>317,205</u>	<u>317,205</u>
<b>Expenditure on:</b>			
Raising funds	6	(142,361)	(142,361)
Charitable activities	7	<u>(169,289)</u>	<u>(169,289)</u>
Total expenditure		<u>(311,650)</u>	<u>(311,650)</u>
Net income		<u>5,555</u>	<u>5,555</u>
Net movement in funds		5,555	5,555
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>158,454</u>	<u>158,454</u>
Total funds carried forward	18	<u><u>164,009</u></u>	<u><u>164,009</u></u>

The notes on pages 13 to 20 form an integral part of these financial statements.

GamesAid

Statement of Financial Activities for the Year Ended 31 March 2025  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	141,763	141,763
Event income	4	202,242	202,242
Investment income	5	<u>247</u>	<u>247</u>
Total income		<u>344,252</u>	<u>344,252</u>
<b>Expenditure on:</b>			
Raising funds	6	(137,795)	(137,795)
Charitable activities	7	<u>(214,972)</u>	<u>(214,972)</u>
Total expenditure		<u>(352,767)</u>	<u>(352,767)</u>
Net expenditure		<u>(8,515)</u>	<u>(8,515)</u>
Net movement in funds		(8,515)	(8,515)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>166,968</u>	<u>166,968</u>
Total funds carried forward	18	<u><u>158,453</u></u>	<u><u>158,453</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 and 2025 are shown in note 18.

The notes on pages 13 to 20 form an integral part of these financial statements.

GamesAid

(Registration number: 4030235)  
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	13	346	632
<b>Current assets</b>			
Debtors	14	4,268	166,557
Cash at bank and in hand	15	<u>250,263</u>	<u>275,672</u>
		254,531	442,229
<b>Creditors: Amounts falling due within one year</b>	16	<u>(90,868)</u>	<u>(284,408)</u>
<b>Net current assets</b>		<u>163,663</u>	<u>157,821</u>
<b>Net assets</b>		<u>164,009</u>	<u>158,453</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>164,009</u>	<u>158,453</u>
<b>Total funds</b>	18	<u>164,009</u>	<u>158,453</u>

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on 19 December 2025 and signed on their behalf by:



.....  
S Veal  
Trustee

The notes on pages 13 to 20 form an integral part of these financial statements.

## GamesAid

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

111/113 High Street  
Evesham  
Worcestershire  
WR11 4XP

These financial statements were authorised for issue by the trustees on 19 December 2025.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (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 2006.

##### Basis of preparation

GamesAid meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The trustees make this assessment in respect of a period of at least one year from the date of the approval of these financial statements.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Income and endowments

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

## GamesAid

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Gifts in kind***

Gifts in kind are recognised at the amount the charity would have had to pay to acquire them.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

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**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

## GamesAid

### Notes to the Financial Statements for the Year Ended 31 March 2025

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	Straight line over 3 years

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### 3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
General donations	140,927	140,927	114,870
Gift aid reclaimed	2,731	2,731	5,351
Sales of donated goods	12,807	12,807	21,542
	156,465	156,465	141,763

### 4 Income from other activities

	Unrestricted General £	Total 2025 £	Total 2024 £
Events income;			
General events	157,776	157,776	202,242
	157,776	157,776	202,242

GamesAid

Notes to the Financial Statements for the Year Ended 31 March 2025

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	<u>2,964</u>	<u>2,964</u>
<b>Total for 2025</b>	<u><u>2,964</u></u>	<u><u>2,964</u></u>
<b>Total for 2024</b>	<u><u>247</u></u>	<u><u>247</u></u>

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted General £	Total 2025 £	Total 2024 £
Fundraising costs		<u>142,361</u>	<u>142,361</u>	<u>137,795</u>

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations given at Trustees discretion		72,000	72,000	152,000
Governance costs	8	<u>97,289</u>	<u>97,289</u>	<u>62,972</u>
		<u><u>169,289</u></u>	<u><u>169,289</u></u>	<u><u>214,972</u></u>

In addition to the expenditure analysed above, there are also governance costs of £97,289 (2024 - £62,972) which relate directly to charitable activities. See note 8 for further details.

Details of the grantmaking can be found on page 3 within the Trustees Report.

GamesAid

Notes to the Financial Statements for the Year Ended 31 March 2025

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Staff costs			
Wages and salaries	70,654	70,654	44,752
Social security costs	1,612	1,612	-
Pension costs	1,973	1,973	1,343
Other staff costs	-	-	838
Audit fees			
Audit of the financial statements	3,420	3,420	3,336
Depreciation, amortisation and other similar costs	286	286	227
Other governance costs	19,344	19,344	12,476
	<u>97,289</u>	<u>97,289</u>	<u>62,972</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	70,654	44,752
Social security costs	1,612	-
Pension costs	1,973	1,343
Other staff costs	-	838
	<u>74,239</u>	<u>46,933</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Administration	<u>3</u>	<u>2</u>

GamesAid

Notes to the Financial Statements for the Year Ended 31 March 2025

2025 - 3 (2024 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

**11 Auditors' remuneration**

	2025 £	2024 £
Audit of the financial statements	<u>3,420</u>	<u>3,336</u>

**12 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**13 Tangible fixed assets**

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2024	<u>859</u>	<u>859</u>
At 31 March 2025	<u>859</u>	<u>859</u>
<b>Depreciation</b>		
At 1 April 2024	227	227
Charge for the year	<u>286</u>	<u>286</u>
At 31 March 2025	<u>513</u>	<u>513</u>
<b>Net book value</b>		
At 31 March 2025	<u>346</u>	<u>346</u>
At 31 March 2024	<u>632</u>	<u>632</u>

**14 Debtors**

	2025 £	2024 £
Trade debtors	-	90,953
Prepayments	2,320	75,580
Other debtors	<u>1,948</u>	<u>24</u>
	<u>4,268</u>	<u>166,557</u>

GamesAid

Notes to the Financial Statements for the Year Ended 31 March 2025

15 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	<u>250,263</u>	<u>275,672</u>

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	7,472	61,307
Other taxation and social security	4,373	576
Other creditors	493	-
Accruals	<u>78,530</u>	<u>222,525</u>
	<u>90,868</u>	<u>284,408</u>

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,973 (2024 - £1,343).

18 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted</b>				
General	<u>158,454</u>	<u>317,205</u>	<u>(311,650)</u>	<u>164,009</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted</b>				
General	<u>166,968</u>	<u>344,252</u>	<u>(352,767)</u>	<u>158,453</u>

GamesAid

Notes to the Financial Statements for the Year Ended 31 March 2025

19 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	346	346
Current assets	252,611	252,611
Current liabilities	<u>(90,868)</u>	<u>(90,868)</u>
Total net assets	<u>162,089</u>	<u>162,089</u>
	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	632	632
Current assets	442,229	442,229
Current liabilities	<u>(284,408)</u>	<u>(284,408)</u>
Total net assets	<u>158,453</u>	<u>158,453</u>

20 Related party transactions

There were no related party transactions in the year.

**GAMES AID**

England & Wales - Charity number 1081706

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# Accounts

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Company registration number: 4030235  
Charity registration number: 1081706

# GamesAid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

## GamesAid

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GamesAid

Reference and Administrative Details

<b>Trustees</b>	T Haynes M Washbrook S Veal G Smith
<b>Registered Office</b>	111/113 High Street Evesham Worcestershire WR11 4XP  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	4030235
<b>Charity Registration Number</b>	1081706
<b>Bankers</b>	The Co-Operative Bank PO Box 101 1 Balloon Street Manchester M60 4EP  Barclays Bank UK Plc 1 Churchill Place London E14 5HP
<b>Auditor</b>	Clement Rabjohns Limited Registered Auditors and Chartered Accountants 111/113 High Street Evesham Worcestershire WR11 4XP

## GamesAid

### Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

#### **Structure, governance and management**

The Charity is a charitable company limited by guarantee, incorporated on 10 July 2000 and registered as a charity on 24 July 2000.

The Charity's Memorandum of Association sets out its charitable objects and the powers it has to advance those objects. It is governed by its Articles of Association. New Articles of Association were adopted on 14 August 2008. Trustees are appointed by the board, which consists of trustees who are charity members. There are currently 4 Trustees and there must be a minimum of two.

The charity adheres to the Charity Commissions guidance on being a public benefit entity.

The Trustees meet on a monthly basis to consider and discuss the activities of the Charity, including considering proposed grants, reviewing reports in relation to previous grants, and considering reserves, risk management and other policies. There are two paid members of staff responsible for event management and marketing activities.

Membership of the Charity is open to any individual or organisation who is interested in promoting its charitable objects and who is a member of the interactive entertainment, computer and video games industry and who is approved by the Trustees.

There are no prior conditions to becoming a Trustee, but it is expected that Trustees are members and have shown a determination to see the Charity achieve its objects.

Trustees are appointed initially on a three year term, with an option to extend for a further three year term. Trustees will then step down from the charity, unless the board of trustees votes to continue their term for a further year on a case by case basis.

The financial administration of the charity is carried out by Natasha Burrett.

#### **Risk Management**

The Trustees have reviewed the major risks to which the Charity is exposed and systems have been established to mitigate those risks.

#### **Objectives and activities**

GamesAid is an umbrella charity founded by the UK video games industry which supports small charities helping disadvantaged and disabled young people across the UK.

Members nominate and vote for charities at the start of the year to receive support from GamesAid. Those charities must demonstrate that:

- The Charity should have a turnover of no more than £3m annually.
- The Charity should be spending at most 30% of their turnover on administration costs. This can be worked out by taking the % of income that is spent on charitable activities.
- The Charity's work must predominantly help disadvantaged or disabled young people in the UK, in line with GamesAid's stated objectives.

## GamesAid

### Trustees' Report

Charities then proceed to an election amongst GamesAid's members. Selected charities receive an equal share of funding from GamesAid at the end of its financial year in the form of a grant, while also receiving support and advice on how to engage successfully with the UK game industry to further their objectives.

In 2023/2024, the GamesAid membership voted to support five causes through a first-past-the-post election. The charities they selected were Action For Kids, Autistica Play, Access Sport, Solving Kids Cancer and Game Therapy UK.

#### Achievements and Performance

Over the year the following grants were made: All in Sterling (£)

Action For Kids	30,000
Autistica Play	30,000
Access Sport	30,000
Solving Kids Cancer	30,000
Game Therapy UK	30,000
Action For Kids - Marathon Sponsorship	2,000
	<u>152,000</u>

#### Financial Review

The charity generated £344,252 in 2023/2024. Key fundraising events included the second Gala dinner, Go Karting, Brighton and London comedy nights, increased presence at industry and consumer events and the Charity's first digital game sale via the PC games platform Steam in early 2024.

GamesAid's cost of raising funds reached £137,795. The Charity also incurred governance and support costs of £62,972 to support the delivery of the Charity's fundraising programme.

Overall, GamesAid recorded an operating surplus, before grants made of £143,485. Utilising some brought forwarded retained surpluses and in line with the charity's reserve policy, this enabled the Charity to award five equal grants as recorded in the above section.

#### Grant making policy

GamesAid's grant making policy is detailed above within the objectives and activities section.

## GamesAid

### Trustees' Report

#### Reserves Policy

The unrestricted funds at 31 March 2024 amounted to £158,453 and the Trustees will keep the level of the unrestricted funds under review to ensure that the Charity is able to continue its current activities and plan for the support of future initiatives.

#### Plans for future periods

GamesAid has selected five causes to support in 2024/2025: Gamers Beat Cancer, Safe In Our World, Autistica Play, Game Therapy UK and Solving Kid's Cancer.

Key fundraising events include the third Gala dinner, Go Karting, Brighton and London Comedy nights, increased presence at industry and consumer events, and digital game sales via the PC games platform Steam.

The trustees are deepening efforts to strengthen the professional structure of the charity including reviewing and shoring up articles of governance, progressing and promoting existing staff, and recruiting for an additional staff member. The charity seeks to strengthen sustainability by empowering staff to lead on strategy for grow the charity from within, with trustees supporting in terms of decision-making, governance and industry connections.

#### Members of the Board of Trustees

Members of the Board of Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 6.

#### Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 23 December 2024 and signed on its behalf by:



.....  
S Veal  
Trustee

## GamesAid

### Trustees' Report

#### Statement of trustees' responsibilities

The trustees (who are also the directors of GamesAid for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## GamesAid

### Trustees' Report

#### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

#### Trustees:

T Haynes (appointed 29 May 2024)  
M Spall (appointed 10 May 2023 and resigned 11 March 2024)  
C Dring (resigned 10 May 2023)  
M French (resigned 10 May 2023)  
M Washbrook  
A Mansi (resigned 11 March 2024)  
G Osborn (resigned 17 May 2024)  
D Lapaz (resigned 19 March 2024)  
N Allan (resigned 29 November 2023)  
S Veal  
G Smith  
A Heppe (appointed 10 May 2023 and resigned 11 March 2024)  
A Johnson (appointed 10 May 2023 and resigned 8 July 2024)  
G Shin (appointed 10 May 2023 and resigned 4 March 2024)  
W Emanuel (appointed 10 May 2023 and resigned 4 March 2024)  
M Chaplin (appointed 10 May 2023 and resigned 13 May 2024)

## GamesAid

### Independent Auditor's Report to the Members of GamesAid

#### Opinion

We have audited the financial statements of GamesAid (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

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

## GamesAid

### Independent Auditor's Report to the Members of GamesAid

We have nothing to report in this regard.

#### Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 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 from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 5), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### Auditor 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 (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Enquiry of board and those charged with governance.

Review of minutes of meetings of those charged with governance.

Review of financial statement disclosures and testing to support documentation provided to assess compliance with applicable laws and regulations.

Auditing risks and controls of the charity.

Review of news stories, press releases, websites and social media for irregularities in documentation or enquiries made.

GamesAid

Independent Auditor's Report to the Members of GamesAid

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....  
Philip Parsons FCA (Senior Statutory Auditor)  
For and on behalf of Clement Rabjohns Limited, Statutory Auditor

111/113 High Street  
Evesham  
Worcestershire  
WR11 4XP

23 December 2024

GamesAid

Statement of Financial Activities for the Year Ended 31 March 2024  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	141,763	141,763
Event income	4	202,242	202,242
Investment income	5	<u>247</u>	<u>247</u>
Total income		<u>344,252</u>	<u>344,252</u>
<b>Expenditure on:</b>			
Raising funds	6	(137,795)	(137,795)
Charitable activities	7	<u>(214,972)</u>	<u>(214,972)</u>
Total expenditure		<u>(352,767)</u>	<u>(352,767)</u>
Net expenditure		<u>(8,515)</u>	<u>(8,515)</u>
Net movement in funds		(8,515)	(8,515)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>166,968</u>	<u>166,968</u>
Total funds carried forward	18	<u><u>158,453</u></u>	<u><u>158,453</u></u>

The notes on pages 13 to 20 form an integral part of these financial statements.

GamesAid

Statement of Financial Activities for the Year Ended 31 March 2024  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	101,639	101,639
Event income	4	108,502	108,502
Investment income	5	<u>9</u>	<u>9</u>
Total income		<u>210,150</u>	<u>210,150</u>
<b>Expenditure on:</b>			
Raising funds	6	(116,574)	(116,574)
Charitable activities	7	<u>(155,676)</u>	<u>(155,676)</u>
Total expenditure		<u>(272,250)</u>	<u>(272,250)</u>
Net expenditure		<u>(62,100)</u>	<u>(62,100)</u>
Net movement in funds		(62,100)	(62,100)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>229,070</u>	<u>229,070</u>
Total funds carried forward	18	<u><u>166,970</u></u>	<u><u>166,970</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 and 2024 are shown in note 18.

The notes on pages 13 to 20 form an integral part of these financial statements.

GamesAid

(Registration number: 4030235)  
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	13	632	-
<b>Current assets</b>			
Debtors	14	166,557	84,222
Cash at bank and in hand	15	<u>275,672</u>	<u>324,885</u>
		442,229	409,107
<b>Creditors: Amounts falling due within one year</b>	16	<u>(284,408)</u>	<u>(242,137)</u>
<b>Net current assets</b>		<u>157,821</u>	<u>166,970</u>
<b>Net assets</b>		<u>158,453</u>	<u>166,970</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>158,453</u>	<u>166,970</u>
<b>Total funds</b>	18	<u>158,453</u>	<u>166,970</u>

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on 23 December 2024 and signed on their behalf by:

  
.....  
S Veal  
Trustee

The notes on pages 13 to 20 form an integral part of these financial statements.

## GamesAid

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

111/113 High Street  
Evesham  
Worcestershire  
WR11 4XP

These financial statements were authorised for issue by the trustees on 23 December 2024.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (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 2006.

##### Basis of preparation

GamesAid meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The trustees make this assessment in respect of a period of at least one year from the date of the approval of these financial statements.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Income and endowments

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

## GamesAid

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### *Gifts in kind*

Gifts in kind are recognised at the amount the charity would have had to pay to acquire them.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### *Charitable activities*

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**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

## GamesAid

### Notes to the Financial Statements for the Year Ended 31 March 2024

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	Straight line over 3 years

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### 3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
General donations	114,870	114,870	86,109
Gift aid reclaimed	5,351	5,351	2,306
Sales of donated goods	21,542	21,542	13,224
	141,763	141,763	101,639

### 4 Income from other activities

	Unrestricted General £	Total 2024 £	Total 2023 £
Events income;			
General events	202,242	202,242	108,502
	202,242	202,242	108,502

GamesAid

Notes to the Financial Statements for the Year Ended 31 March 2024

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	<u>247</u>	<u>247</u>
<b>Total for 2024</b>	<u><u>247</u></u>	<u><u>247</u></u>
<b>Total for 2023</b>	<u><u>9</u></u>	<u><u>9</u></u>

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted General £	Total 2024 £	Total 2023 £
Fundraising costs		<u>137,795</u>	<u>137,795</u>	<u>116,574</u>

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations given at Trustees discretion		152,000	152,000	120,000
Governance costs	8	<u>62,972</u>	<u>62,972</u>	<u>35,676</u>
		<u><u>214,972</u></u>	<u><u>214,972</u></u>	<u><u>155,676</u></u>

In addition to the expenditure analysed above, there are also governance costs of £62,972 (2023 - £35,676) which relate directly to charitable activities. See note 8 for further details.

Details of the grantmaking can be found on page 3 within the Trustees Report.

GamesAid

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Staff costs			
Wages and salaries	44,752	44,752	21,860
Pension costs	1,343	1,343	656
Other staff costs	838	838	-
Audit fees			
Audit of the financial statements	3,336	3,336	3,665
Depreciation, amortisation and other similar costs	227	227	-
Other governance costs	<u>12,476</u>	<u>12,476</u>	<u>9,495</u>
	<u>62,972</u>	<u>62,972</u>	<u>35,676</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	44,752	21,860
Pension costs	1,343	656
Other staff costs	<u>838</u>	<u>-</u>
	<u>46,933</u>	<u>22,516</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Administration	<u>2</u>	<u>2</u>

2020 - 12 (2023 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

GamesAid

Notes to the Financial Statements for the Year Ended 31 March 2024

No employee received emoluments of more than £60,000 during the year.

11 Auditors' remuneration

	2024 £	2023 £
Audit of the financial statements	<u>3,336</u>	<u>3,665</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
Additions	<u>859</u>	<u>859</u>
At 31 March 2024	<u>859</u>	<u>859</u>
<b>Depreciation</b>		
Charge for the year	<u>227</u>	<u>227</u>
At 31 March 2024	<u>227</u>	<u>227</u>
<b>Net book value</b>		
At 31 March 2024	<u>632</u>	<u>632</u>

14 Debtors

	2024 £	2023 £
Trade debtors	90,953	4,159
Prepayments	75,580	80,063
Other debtors	<u>24</u>	<u>-</u>
	<u>166,557</u>	<u>84,222</u>

15 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>275,672</u>	<u>324,885</u>

GamesAid

Notes to the Financial Statements for the Year Ended 31 March 2024

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	61,307	72,962
Other taxation and social security	576	914
Other creditors	-	161
Accruals	<u>222,525</u>	<u>168,100</u>
	<u>284,408</u>	<u>242,137</u>

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,343 (2023 - £656).

18 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted</b>				
General	<u>166,968</u>	<u>344,252</u>	<u>(352,767)</u>	<u>158,453</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted</b>				
General	<u>229,070</u>	<u>210,150</u>	<u>(272,250)</u>	<u>166,970</u>

GamesAid

Notes to the Financial Statements for the Year Ended 31 March 2024

19 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	632	632
Current assets	442,229	442,229
Current liabilities	<u>(284,408)</u>	<u>(284,408)</u>
Total net assets	<u>158,453</u>	<u>158,453</u>
	Unrestricted funds General £	Total funds at 31 March 2023 £
Current assets	409,107	409,107
Current liabilities	<u>(242,137)</u>	<u>(242,137)</u>
Total net assets	<u>166,970</u>	<u>166,970</u>

20 Related party transactions

There were no related party transactions in the year.

**GAMES AID**

England & Wales - Charity number 1081706

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# Accounts

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Company registration number: 4030235

Charity registration number: 1081706

# GamesAid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

## GamesAid

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GamesAid

Reference and Administrative Details

<b>Trustees</b>	M Spall M Washbrook A Mansi G Osborn D Lapaz S Veal G Smith A Heppe A Johnson G Shin W Emanuel M Chaplin
<b>Registered Office</b>	111/113 High Street Evesham Worcestershire WR11 4XP The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	4030235
<b>Charity Registration Number</b>	1081706
<b>Bankers</b>	The Co-Operative Bank PO Box 101 1 Balloon Street Manchester M60 4EP Barclays Bank UK Plc 1 Churchill Place London E14 5HP
<b>Auditor</b>	Clement Rabjohns Limited Registered Auditors and Chartered Accountants 111/113 High Street Evesham Worcestershire WR11 4XP

## **GamesAid**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

#### **Structure, governance and management**

The Charity is a charitable company limited by guarantee, incorporated on 10 July 2000 and registered as a charity on 24 July 2000.

The Charity's Memorandum of Association sets out its charitable objects and the powers it has to advance those objects. It is governed by its Articles of Association. New Articles of Association were adopted on 14 August 2008. Trustees are appointed by the board, which consists of trustees who are charity members. There are currently 12 Trustees and there must be a minimum of two.

The charity adheres to the Charity Commissions guidance on being a public benefit entity.

The Trustees meet on a monthly basis to consider and discuss the activities of the Charity, including considering proposed grants, reviewing reports in relation to previous grants, and considering reserves, risk management and other policies. There are two paid members of staff responsible for event management and marketing activities.

Membership of the Charity is open to any individual or organisation who is interested in promoting its charitable objects and who is a member of the interactive entertainment, computer and video games industry and who is approved by the Trustees.

There are no prior conditions to becoming a Trustee, but it is expected that Trustees are members and have shown a determination to see the Charity achieve its objects.

Trustees are appointed initially on a three year term, with an option to extend for a further three year term. Trustees will then step down from the charity, unless the board of trustees votes to continue their term for a further year on a case by case basis.

The financial administration of the charity is carried out by Natasha Burrett.

#### **Risk Management**

The Trustees have reviewed the major risks to which the Charity is exposed and systems have been established to mitigate those risks.

#### **Objectives and activities**

GamesAid is an umbrella charity founded by the UK video games industry which supports small charities helping disadvantaged and disabled young people across the UK.

Members nominate and vote for charities at the start of the year to receive support from GamesAid. Those charities must demonstrate that:

- The Charity should have a turnover of no more than £3m annually.
- The Charity should be spending at most 30% of their turnover on administration costs. This can be worked out by taking the % of income that is spent on charitable activities.
- The Charity's work must predominantly help disadvantaged or disabled young people in the UK, in line with GamesAid's stated objectives.

## GamesAid

### Trustees' Report

Charities then proceed to an election amongst GamesAid's members. Selected charities receive an equal share of funding from GamesAid at the end of its financial year in the form of a grant, while also receiving support and advice on how to engage successfully with the UK game industry to further their objectives.

In 2022/2023, the GamesAid membership voted to support six causes through a first-past-the-post election. The charities they selected were Action For Kids, Autistica Play, Lifelites, Solving Kids Cancer, The Clock Tower Sanctuary and Winston's Wish.

#### Achievements and Performance

Over the year the following grants were made: All in Sterling (£)

Action For Kids	20,000
Autistica Play	20,000
Lifelites	20,000
Solving Kids Cancer	20,000
The Clock Tower Sanctuary	20,000
Winston's Wish	20,000
	<hr/>
	120,000
	<hr/>

#### Financial Review

The charity generated £210,150 in 2022/2023, which included the introduction of the first ever GamesAid Gala Dinner event.

GamesAid's cost of raising funds reached £116,574. The Charity also incurred governance and support costs of £35,676 to support the delivery of the Charity's fundraising programme.

Overall, GamesAid recorded an operating surplus, before grants made of £57,900. Utilising some brought forwarded retained surpluses and in line with the charity's reserve policy, this enabled the Charity to make the grants as recorded in the above section.

#### Grant making policy

GamesAid's grant making policy is detailed above within the objectives and activities section.

## GamesAid

### Trustees' Report

#### Reserves Policy

The unrestricted funds at 31 March 2023 amounted to £166,970 and the Trustees will keep the level of the unrestricted funds under review to ensure that the Charity is able to continue its current activities and plan for the support of future initiatives.

#### Plans for future periods

GamesAid has selected five causes to support in 2023/2024: Access Sport, Action For Kids, Autistica Play, Game Therapy UK and Solving Kid's Cancer.

It has plans to launch its first digital game sale via the PC games platform Steam in early 2024 to boost its fundraising. It also intends to increase its presence at industry business and consumer events to generate income through raffles, tombolas and other activities.

The Trustees are deepening efforts to strengthen the professional structure of the Charity including evolving its financial reporting structure through improved digital banking, the creation of subgroups to boost the day-to-day work of the Charity and using the Charity's expanded headcount to improve fundraising activities.

#### Members of the Board of Trustees

Members of the Board of Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 6.

#### Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 15 December 2023 and signed on its behalf by:



.....  
G Osborn  
Trustee

## GamesAid

### Trustees' Report

#### Statement of trustees' responsibilities

The trustees (who are also the directors of GamesAid for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## GamesAid

### Trustees' Report

#### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- T Haynes (resigned 20 November 2023)
- M Spall (appointed 10 May 2023)
- C Dring (resigned 10 May 2023)
- M French (resigned 10 May 2023)
- G Jackson (resigned 28 April 2022)
- M Washbrook
- A Mansi
- G Osborn
- D Lapaz
- N Allan (resigned 29 November 2023)
- F Rizzo (resigned 19 October 2022)
- A Moyet (resigned 20 December 2022)
- S Veal
- G Smith (appointed 4 July 2022)
- A Hepe (appointed 10 May 2023)
- A Johnson (appointed 10 May 2023)
- G Shin (appointed 10 May 2023)
- W Emanuel (appointed 10 May 2023)
- M Chaplin (appointed 10 May 2023)

## GamesAid

### Independent Auditor's Report to the Members of GamesAid

#### Opinion

We have audited the financial statements of GamesAid (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

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

## GamesAid

### Independent Auditor's Report to the Members of GamesAid

We have nothing to report in this regard.

#### **Opinion on other matter prescribed by the Companies Act 2006**

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 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 from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities (set out on page 5), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor 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 (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Enquiry of board and those charged with governance.

Review of minutes of meetings of those charged with governance.

Review of financial statement disclosures and testing to support documentation provided to assess compliance with applicable laws and regulations.

Auditing risks and controls of the charity.

Review of news stories, press releases, websites and social media for irregularities in documentation or enquiries made.

GamesAid

Independent Auditor's Report to the Members of GamesAid

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....  
Philip Parsons FCA (Senior Statutory Auditor)  
For and on behalf of Clement Rabjohns Limited, Statutory Auditor

111/113 High Street  
Evesham  
Worcestershire  
WR11 4XP

15 December 2023

GamesAid

Statement of Financial Activities for the Year Ended 31 March 2023  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	101,639	101,639
Event income	4	108,502	108,502
Investment income	5	<u>9</u>	<u>9</u>
Total income		<u>210,150</u>	<u>210,150</u>
<b>Expenditure on:</b>			
Raising funds	6	(116,574)	(116,574)
Charitable activities	7	<u>(155,676)</u>	<u>(155,676)</u>
Total expenditure		<u>(272,250)</u>	<u>(272,250)</u>
Net expenditure		<u>(62,100)</u>	<u>(62,100)</u>
Net movement in funds		(62,100)	(62,100)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>229,070</u>	<u>229,070</u>
Total funds carried forward	17	<u><u>166,970</u></u>	<u><u>166,970</u></u>

The notes on pages 13 to 20 form an integral part of these financial statements.

GamesAid

Statement of Financial Activities for the Year Ended 31 March 2023  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	102,824	-	102,824
Event income	4	<u>97,948</u>	-	<u>97,948</u>
Total income		<u>200,772</u>	-	<u>200,772</u>
<b>Expenditure on:</b>				
Raising funds	6	(22,819)	-	(22,819)
Charitable activities	7	<u>(52,755)</u>	-	<u>(52,755)</u>
Total expenditure		<u>(75,574)</u>	-	<u>(75,574)</u>
Net income		125,198	-	125,198
Transfers between funds		<u>3,100</u>	<u>(3,100)</u>	-
Net movement in funds		128,298	(3,100)	125,198
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>100,775</u>	<u>3,100</u>	<u>103,875</u>
Total funds carried forward	17	<u><u>229,073</u></u>	<u><u>-</u></u>	<u><u>229,073</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 and 2020 are shown in note 17.

The notes on pages 13 to 20 form an integral part of these financial statements.

GamesAid

(Registration number: 4030235)  
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	13	84,222	32,119
Cash at bank and in hand	14	<u>324,885</u>	<u>233,250</u>
		409,107	265,369
<b>Creditors: Amounts falling due within one year</b>	15	<u>(242,137)</u>	<u>(36,296)</u>
<b>Net assets</b>		<u>166,970</u>	<u>229,073</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>166,970</u>	<u>229,073</u>
<b>Total funds</b>	17	<u>166,970</u>	<u>229,073</u>

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on 15 December 2023 and signed on their behalf by:



.....  
G Osborn  
Trustee

The notes on pages 13 to 20 form an integral part of these financial statements.

## GamesAid

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

111/113 High Street  
Evesham  
Worcestershire  
WR11 4XP

These financial statements were authorised for issue by the trustees on 15 December 2023.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (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 2006.

##### Basis of preparation

GamesAid meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The trustees make this assessment in respect of a period of at least one year from the date of the approval of these financial statements.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Income and endowments

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

## GamesAid

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### *Gifts in kind*

Gifts in kind are recognised at the amount the charity would have had to pay to acquire them.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### *Charitable activities*

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**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

GamesAid

Notes to the Financial Statements for the Year Ended 31 March 2023

**Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

**3 Income from donations and legacies**

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
General donations	86,109	86,109	98,191
Gift aid reclaimed	2,306	2,306	1,407
Sales of donated goods	<u>13,224</u>	<u>13,224</u>	<u>3,226</u>
	<u>101,639</u>	<u>101,639</u>	<u>102,824</u>

**4 Income from other activities**

	Unrestricted General £	Total 2023 £	Total 2022 £
Events income;			
General events	<u>108,502</u>	<u>108,502</u>	<u>97,948</u>
	<u>108,502</u>	<u>108,502</u>	<u>97,948</u>

GamesAid

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	<u>9</u>	<u>9</u>
<b>Total for 2023</b>	<u><u>9</u></u>	<u><u>9</u></u>

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted General £	Total 2023 £	Total 2022 £
Fundraising costs		<u>116,574</u>	<u>116,574</u>	<u>22,819</u>

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations given at Trustees discretion		120,000	120,000	38,000
Governance costs	8	<u>35,676</u>	<u>35,676</u>	<u>14,755</u>
		<u><u>155,676</u></u>	<u><u>155,676</u></u>	<u><u>52,755</u></u>

In addition to the expenditure analysed above, there are also governance costs of £35,676 (2022 - £14,755) which relate directly to charitable activities. See note 8 for further details.

Details of the grantmaking can be found on page 3 within the Trustees Report.

GamesAid

Notes to the Financial Statements for the Year Ended 31 March 2023

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Staff costs			
Wages and salaries	21,860	21,860	11,000
Pension costs	656	656	206
Audit fees			
Audit of the financial statements	3,665	3,665	2,394
Other governance costs	<u>9,495</u>	<u>9,495</u>	<u>1,155</u>
	<u>35,676</u>	<u>35,676</u>	<u>14,755</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	21,860	11,000
Pension costs	<u>656</u>	<u>206</u>
	<u>22,516</u>	<u>11,206</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

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

No employee received emoluments of more than £60,000 during the year.

## GamesAid

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 11 Auditors' remuneration

	2023 £	2022 £
Audit of the financial statements	<u>3,665</u>	<u>2,394</u>

#### 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 13 Debtors

	2023 £	2022 £
Trade debtors	4,159	32,119
Prepayments	<u>80,063</u>	<u>-</u>
	<u>84,222</u>	<u>32,119</u>

#### 14 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>324,885</u>	<u>233,250</u>

#### 15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	72,962	2,699
Other taxation and social security	914	170
Other creditors	161	627
Accruals	<u>168,100</u>	<u>32,800</u>
	<u>242,137</u>	<u>36,296</u>

#### 16 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £656 (2022 - £206).

GamesAid

Notes to the Financial Statements for the Year Ended 31 March 2023

17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted</b>				
General	<u>229,070</u>	<u>210,150</u>	<u>(272,250)</u>	<u>166,970</u>

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted</b>					
General	100,775	200,772	(75,574)	3,100	229,073
Restricted	<u>3,100</u>	<u>-</u>	<u>-</u>	<u>(3,100)</u>	<u>-</u>
<b>Total funds</b>	<u>103,875</u>	<u>200,772</u>	<u>(75,574)</u>	<u>-</u>	<u>229,073</u>

During the year ended 31 March 2022 the Trustees decided to transfer the restricted fund known as 'The Gupta Memorial Fund' to the unrestricted fund. The fund balance was £3,100.

18 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2023 £</b>
Current assets	409,107	409,107
Current liabilities	<u>(242,137)</u>	<u>(242,137)</u>
Total net assets	<u>166,970</u>	<u>166,970</u>
	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2022 £</b>
Current assets	265,369	265,369
Current liabilities	<u>(36,296)</u>	<u>(36,296)</u>
Total net assets	<u>229,073</u>	<u>229,073</u>

GamesAid

Notes to the Financial Statements for the Year Ended 31 March 2023

**19 Related party transactions**

There were no related party transactions in the year.

**GAMES AID**

England & Wales - Charity number 1081706

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# Accounts

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Company registration number: 4030235

Charity registration number: 1081706

# Games Aid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

## Games Aid

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## Games Aid

### Reference and Administrative Details

<b>Trustees</b>	T Haynes C Dring M French M Washbrook A Mansi G Osborn D Lapaz N Allan S Veal G Smith
<b>Registered Office</b>	111/113 High Street Evesham Worcestershire WR11 4XP  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	4030235
<b>Charity Registration Number</b>	1081706
<b>Bankers</b>	The Co-Operative Bank PO Box 101 1 Balloon Street Manchester M60 4EP
<b>Auditor</b>	Clement Rabjohns Limited Registered Auditors and Chartered Accountants 111/113 High Street Evesham Worcestershire WR11 4XP

## **Games Aid**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2022.

#### **Structure, governance and management**

The Charity is a charitable company limited by guarantee, incorporated on 10 July 2000 and registered as a charity on 24 July 2000.

The Charity's Memorandum of Association sets out its charitable objects and the powers it has to advance those objects. It is governed by its Articles of Association. New Articles of Association were adopted on 14 August 2008. Trustees are appointed by the Charity's members. There are currently 10 Trustees and there must be a minimum of two.

The charity adheres to the Charity Commissions guidance on being a public benefit entity.

The Trustees meet at least once a quarter to consider and discuss the activities of the Charity, including considering proposed grants, reviewing reports in relation to previous grants, and considering reserves, risk management and other policies. There is one paid member of staff responsible for event management and marketing activities.

Membership of the Charity is open to any individual or organisation who is interested in promoting its charitable objects and who is a member of the interactive entertainment, computer and video games industry and who is approved by the Trustees.

There are no prior conditions to becoming a Trustee, but it is expected that Trustees are members and have shown a determination to see the Charity achieve its objects.

Trustees are appointed initially on a three year term, with an option to extend for a further three year term. Trustees will then step down from the charity, unless the board of trustees votes to continue their term for a further year on a case by case basis.

The financial administration of the charity is carried out by Natasha Burrett.

#### **Risk Management**

The Trustees have reviewed the major risks to which the Charity is exposed and systems have been established to mitigate those risks.

#### **Objectives and activities**

GamesAid is an umbrella charity founded by the UK video games industry which supports small charities helping disadvantaged and disabled young people across the UK.

Members nominate and vote for charities at the start of the year to receive support from GamesAid. Those charities must demonstrate that:

- That their work supports disadvantaged children and young people across the UK.
- That their turnover is less than £3m.
- That less than a third of their costs are spent on administration.

## Games Aid

### Trustees' Report

Charities then proceed to an election amongst GamesAid's members. Selected charities receive an equal share of funding from GamesAid at the end of its financial year in the form of a grant, while also receiving support and advice on how to engage successfully with the UK game industry to further their objectives.

Due to the exceptional circumstances caused by the COVID-19 pandemic, the GamesAid trustees agreed to continue to support the charities selected in financial year 2019/2020 to offer both security to organisations impacted by the pandemic and a fair opportunity to benefit from support from GamesAid's fundraising work.

The selected charities for 2021/2022 were Access Sport, Autistica Play, Everyone Can, Lifelites, Solving Kids Cancer, The Clock Tower Sanctuary and Volunteer Centre MAPS. Special Effect which was also eligible for support, opted out of the process.

#### Achievements and Performance

Over the year the following grants were made: All in Sterling (£)

Access Sport	4,000
Autistica Play	4,000
Everyone Can	4,000
Lifelites	4,000
Solving Kids Cancer	4,000
The Clock Tower Sanctuary	4,000
Volunteer Centre MAPS	4,000
	<hr/>
	28,000
	<hr/>

In addition to the above a £10,000 grant was made to Volunteer Centre MAPS, which was a late donation made from the 2020/2021 voting process.

#### Financial Review

The charity generated £200,772 in 2021/2022, a significant increase on the £48,716 generated in 2020/2021. The principle factor in this increase was a return of fundraising events such as Stand Up to GamesAid and the first GamesAid Go Karting Championship, which generated income as the effects of the pandemic started to wane.

GamesAid's cost of raising funds also increased with the return of real world events, climbing to £22,819. The charity also incurred total expenses of £14,756 to support the delivery of the charity's fundraising programme.

Overall, GamesAid recorded an operating surplus of £163,197. In line with the charity's reserve policy, to enable it to make the grants as recorded in the above section.

#### Grant making policy

GamesAid's grant making policy is detailed above within the objectives and activities section.

## Games Aid

### Trustees' Report

#### Reserves Policy

The unrestricted funds at 31 March 2022 amounted to £225,972 and the Trustees will keep the level of the unrestricted funds under review to ensure that the Charity is able to continue its current activities and plan for the support of future initiatives.

#### Plans for future periods

GamesAid has selected the six causes it is backing for 2022/2023: AFK, Autistica Play, Lifelites, Solving Kids Cancer, The Clock Tower Sanctuary and Winston's Wish.

It is running a full programme of events in 2022/2023 for the first time since the start of the pandemic, offering opportunities to fundraise further.

The trustees have also worked on a range of measures to improve financial control and reporting to effectively support our charity reporting.

#### Members of the Board of Trustees

Members of the Board of Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 6.

#### Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 20 March 2023 and signed on its behalf by:



.....  
G Osborn  
Trustee

## Games Aid

### Trustees' Report

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Games Aid for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## Games Aid

### Trustees' Report

#### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	T Haynes
	C Dring
	D Gayle (resigned 12 August 2021)
	M French
	G Jackson (resigned 28 April 2022)
	M Washbrook
	D Phillips (resigned 6 November 2021)
	A Mansi
	S Cummings (resigned 12 August 2021)
	J Heaton (resigned 8 April 2021)
	G Osborn (appointed 20 April 2021)
	D Lapaz (appointed 12 January 2022)
	N Allan (appointed 13 January 2022)
	F Rizzo (appointed 13 January 2022 and resigned 19 October 2022)
	A Moyet (appointed 13 January 2022 and resigned 20 December 2022)
	S Veal (appointed 13 January 2022)
	G Smith (appointed 4 July 2022)

## Games Aid

### Independent Auditor's Report to the Members of Games Aid

#### Opinion

We have audited the financial statements of Games Aid (the 'charity') for the year ended 31 March 2022, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

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

## Games Aid

### Independent Auditor's Report to the Members of Games Aid

We have nothing to report in this regard.

#### **Opinion on other matter prescribed by the Companies Act 2006**

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 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 from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities (set out on page 5), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor 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 (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Enquiry of board and those charged with governance.

Review of minutes of meetings of those charged with governance.

Review of financial statement disclosures and testing to support documentation provided to assess compliance with applicable laws and regulations.

Auditing risks and controls of the charity.

Review of news stories, press releases, websites and social media for irregularities in documentation or enquiries made.

**Games Aid**

**Independent Auditor's Report to the Members of Games Aid**

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....  
Philip Parsons FCA (Senior Statutory Auditor)  
For and on behalf of Clement Rabjohns Limited, Statutory Auditor

111/113 High Street  
Evesham  
Worcestershire  
WR11 4XP

20 March 2023

## Games Aid

### Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	102,824	-	102,824
Event income	4	<u>97,948</u>	-	<u>97,948</u>
Total income		<u>200,772</u>	-	<u>200,772</u>
<b>Expenditure on:</b>				
Raising funds	5	(22,819)	-	(22,819)
Charitable activities	6	<u>(52,755)</u>	-	<u>(52,755)</u>
Total expenditure		<u>(75,574)</u>	-	<u>(75,574)</u>
Net income		125,198	-	125,198
Transfers between funds		<u>3,100</u>	<u>(3,100)</u>	-
Net movement in funds		128,298	(3,100)	125,198
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>100,775</u>	<u>3,100</u>	<u>103,875</u>
Total funds carried forward	16	<u><u>229,073</u></u>	<u><u>-</u></u>	<u><u>229,073</u></u>

The notes on pages 13 to 19 form an integral part of these financial statements.

## Games Aid

### Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	46,831	-	46,831
Event income	4	<u>1,885</u>	-	<u>1,885</u>
Total income		<u>48,716</u>	-	<u>48,716</u>
<b>Expenditure on:</b>				
Raising funds	5	(433)	-	(433)
Charitable activities	6	<u>(71,016)</u>	-	<u>(71,016)</u>
Total expenditure		<u>(71,449)</u>	-	<u>(71,449)</u>
Net expenditure		<u>(22,733)</u>	-	<u>(22,733)</u>
Net movement in funds		(22,733)	-	(22,733)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>123,506</u>	<u>3,100</u>	<u>126,606</u>
Total funds carried forward	16	<u><u>100,773</u></u>	<u><u>3,100</u></u>	<u><u>103,873</u></u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2021 and 2020 are shown in note 16.

The notes on pages 13 to 19 form an integral part of these financial statements.

Games Aid

(Registration number: 4030235)  
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors	12	32,119	72,363
Cash at bank and in hand	13	<u>233,250</u>	<u>95,421</u>
		265,369	167,784
<b>Creditors: Amounts falling due within one year</b>	14	<u>(36,296)</u>	<u>(63,911)</u>
<b>Net assets</b>		<u>229,073</u>	<u>103,873</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		-	3,100
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>229,073</u>	<u>100,773</u>
<b>Total funds</b>	16	<u>229,073</u>	<u>103,873</u>

The financial statements on pages 10 to 19 were approved by the trustees, and authorised for issue on 20 March 2023 and signed on their behalf by:



.....  
G Osborn  
Trustee

The notes on pages 13 to 19 form an integral part of these financial statements.

## Games Aid

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

111/113 High Street

Evesham

Worcestershire

WR11 4XP

These financial statements were authorised for issue by the trustees on 20 March 2023.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (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 2006.

##### Basis of preparation

Games Aid meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. Whilst the Covid 19 pandemic has been challenging and has affected donations, due to historic surpluses retained and grant making policies in place the charity has been able to continue its charitable objectives. The trustees make this assessment in respect of a period of at least one year from the date of the approval of these financial statements.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Income and endowments

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

## Games Aid

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Gifts in kind***

Gifts in kind are recognised at the amount the charity would have had to pay to acquire them.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

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**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Games Aid

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### 3 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
General donations	98,191	98,191	46,617
Gift aid reclaimed	1,407	1,407	136
Sales of donated goods	3,226	3,226	78
	<u>102,824</u>	<u>102,824</u>	<u>46,831</u>

#### 4 Income from other activities

	Unrestricted General £	Total 2022 £	Total 2021 £
Events income;			
General events	97,948	97,948	1,885
	<u>97,948</u>	<u>97,948</u>	<u>1,885</u>

## Games Aid

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 5 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Note	Unrestricted General £	Total 2022 £	Total 2021 £
Fundraising costs		22,819	22,819	433

#### 6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations given at Trustees discretion		38,000	38,000	60,000
Governance costs	7	14,755	14,755	11,016
		<u>52,755</u>	<u>52,755</u>	<u>71,016</u>

In addition to the expenditure analysed above, there are also governance costs of £14,755 (2021 - £11,016) which relate directly to charitable activities. See note 7 for further details.

Details of the grantmaking can be found on page 3 within the Trustees Report.

#### 7 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Staff costs			
Wages and salaries	11,000	11,000	6,000
Pension costs	206	206	180
Audit fees			
Audit of the financial statements	2,394	2,394	2,400
Legal fees	-	-	1,800
Other governance costs	1,155	1,155	636
	<u>14,755</u>	<u>14,755</u>	<u>11,016</u>

## Games Aid

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	11,000	6,000
Pension costs	<u>206</u>	<u>180</u>
	<u>11,206</u>	<u>6,180</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Administration	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year.

#### 10 Auditors' remuneration

	2022 £	2021 £
Audit of the financial statements	<u>2,394</u>	<u>2,400</u>

## Games Aid

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 12 Debtors

	2022 £	2021 £
Trade debtors	32,119	49,031
Prepayments	-	23,332
	<u>32,119</u>	<u>72,363</u>

#### 13 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>233,250</u>	<u>95,421</u>

#### 14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,699	4,038
Other taxation and social security	170	-
Other creditors	627	-
Accruals	<u>32,800</u>	<u>59,873</u>
	<u>36,296</u>	<u>63,911</u>

#### 15 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £206 (2021 - £180).

Games Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

16 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted</b>					
General	100,775	200,772	(75,574)	3,100	229,073
<b>Restricted</b>	<u>3,100</u>	<u>-</u>	<u>-</u>	<u>(3,100)</u>	<u>-</u>
<b>Total funds</b>	<u>103,875</u>	<u>200,772</u>	<u>(75,574)</u>	<u>-</u>	<u>229,073</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £	
<b>Unrestricted</b>					
General	123,506	48,716	(71,449)	100,773	
<b>Restricted</b>	<u>3,100</u>	<u>-</u>	<u>-</u>	<u>3,100</u>	
<b>Total funds</b>	<u>126,606</u>	<u>48,716</u>	<u>(71,449)</u>	<u>103,873</u>	

During the year ended 31 March 2022 the Trustees decided to transfer the restricted fund known as 'The Gupta Memorial Fund' to the unrestricted fund. The fund balance was £3,100.

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Current assets	265,369		265,369
Current liabilities	<u>(36,296)</u>		<u>(36,296)</u>
Total net assets	<u>229,073</u>		<u>229,073</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Current assets	164,684	3,100	167,784
Current liabilities	<u>(63,911)</u>	<u>-</u>	<u>(63,911)</u>
Total net assets	<u>100,773</u>	<u>3,100</u>	<u>103,873</u>

**GAMES AID**

England & Wales - Charity number 1081706

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# Accounts

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Company registration number: 4030235

Charity registration number: 1081706

# Games Aid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

## Games Aid

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## Games Aid

### Reference and Administrative Details

<b>Trustees</b>	T Haynes C Dring M French M Washbrook A Mansi G Osborn D Lapaz N Allan F Rizzo A Moyet S Veal G Smith
<b>Registered Office</b>	111/113 High Street Evesham Worcestershire WR11 4XP The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	4030235
<b>Charity Registration Number</b>	1081706
<b>Bankers</b>	The Co-Operative Bank PO Box 101 1 Balloon Street Manchester M60 4EP
<b>Auditor</b>	Clement Rabjohns Limited Registered Auditors and Chartered Accountants 111/113 High Street Evesham Worcestershire WR11 4XP

## Games Aid

### Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2021.

#### **Structure, governance and management**

The Charity is a charitable company limited by guarantee, incorporated on 10 July 2000 and registered as a charity on 24 July 2000.

The Charity's Memorandum of Association sets out its charitable objects and the powers it has to advance those objects. It is governed by its Articles of Association. New Articles of Association were adopted on 14 August 2008. Trustees are appointed by the Charity's members. There are currently 13 Trustees and there must be a minimum of two.

The charity adheres to the Charity Commissions guidance on being a public benefit entity.

The Trustees meet at least once a quarter to consider and discuss the activities of the Charity, including considering proposed grants, reviewing reports in relation to previous grants, and considering reserves, risk management and other policies. There is one paid member of staff responsible for event management and marketing activities.

Membership of the Charity is open to any individual or organisation who is interested in promoting its charitable objects and who is a member of the interactive entertainment, computer and video games industry and who is approved by the Trustees.

There are no prior conditions to becoming a Trustee, but it is expected that Trustees are members and have shown a determination to see the Charity achieve its objects.

The induction process for new Trustees will involve an initial meeting with the Chairman and/or Vice Chairman, and then an invitation to take part at a Trustees meeting. The incoming Trustee will be given a "Welcome Pack" which includes copies of Board minutes and copies of the last 3 years Report and Accounts.

#### **Risk Management**

The Trustees have reviewed the major risks to which the Charity is exposed and systems have been established to mitigate those risks. The financial administration of the Charity was carried out by Louise Fisher, the company secretary during the year. Following the year end this role was taken on by an external provider.

Revenues from physical game compilation packs has receded but the charity has taken part in initiatives in the digital space to replace these revenues. Indeed, the Trustees have therefore continued to widen the fund raising activities of the charity, not only to ensure that it continues to receive donations but also to engage more of the industry in the work of the charity. This has been achieved through the membership scheme whereby members arrange a variety of fund raising events and initiatives, the largest being the sale of digital game bundles via Humble Bundle, the Golf and Spa Day for GamesAid, the selling of old and unwanted games related merchandise on eBay and a number of initiatives raising thousands of pounds run by active charity members.

#### **Objectives and activities**

The UK games and interactive entertainment industry is young, dynamic, creative, successful, international and highly innovative. GamesAid engage the industry's people and reflect its values. Above all, it will seek to raise substantial sums of money for charity over time by harnessing the power of the UK games industry.

## Games Aid

### Trustees' Report

GamesAid is a children and young people's charity. It acts as a broker of charitable activity on behalf of individuals and companies within the UK video games industry. Funds are distributed to a diverse range of charities as nominated and voted for by its members. GamesAid is administered by volunteer Trustees, who operate on a fixed term basis of 3 years. It is formally run by a chair, who is also a volunteer and on a fixed term. GamesAid is a non-trading body. These fixed terms will ensure that GamesAid has a constant flow of fresh and enthusiastic talent from the industry.

The Charity's main area of benefit is the United Kingdom. Following a review of their grant-making policy, the Trustees have concluded that the focus of the Charity's support should be providing appropriate educational and health facilities for the benefit of disadvantaged young people in the UK, particularly by making grants to other charities. The Trustees state that the charities that GamesAid will support must conform to the following: -

- The charity should have a turnover of no more than £5m annually
- The charity should be spending at most 30% of their turnover on administration costs. This can be worked out by taking the % of income that is spent on charitable activities.  
Turnover on administration costs may be higher, and in these cases the trustees will
- perform extra due diligence to see if the charity nominated can still be put through to the voting stage.

Please note that the Trustees are aware that for some smaller and newer charities, their cost % may be higher, and in these cases the trustees will perform extra due diligence to see if the charity nominated can still be put through to the voting stage.

#### Achievements and Performance

Over the year the following grants were made: All in Sterling (£)

Access Sport	10,000
Autistica	10,000
Everyone Can	10,000
Lifelites	10,000
Solving Kids Cancer	10,000
The Clock Tower Sanctuary	10,000
	<hr/>
	60,000
	<hr/>

These grants included donations to UK charities aimed at assisting disabled and disadvantaged children in the UK and the charity was able to donate £10,000 to each of the eight charities detailed above.

## Games Aid

### Trustees' Report

#### Financial Review

The charity has benefited from total incoming resources of £48,716 during the year and incurred fundraising and management expenses of £11,449 made up primarily of event costs, employment costs, audit fees, bank fees, postage costs for eBay items, and Just Giving processing fees. The Charity awarded £60,000 in grants to charities and has carried forward funds for future donations to organisations who are able to deliver the objectives of this charity to young people in the UK.

#### Grant making policy

The Trustees have clearly defined the areas of educational need they wish the Charity to support. Under the blueprint (available from [www.gamesaid.org](http://www.gamesaid.org)), members are encouraged to nominate charities which focus on children and young people in the UK and spend less than 30% of their raised funds on administration costs. All nominated charities are then put to a cross member vote annually and at least the top 8 (from 2015 onwards) charities as voted for by the membership each get an equal share of the available funds as designated by the Trustees.

Due to the Covid-19 pandemic and reduced donations received the charity decided to make donations to the top 6 charities to ensure they received maximum and real benefit of the grant available. This has been introduced as temporary measure whilst the charity works towards return to pre-pandemic income levels.

#### Reserves Policy

The unrestricted funds at 31 March 2021 amounted to £100,772 and the Trustees will keep the level of the unrestricted funds under review to ensure that the Charity is able to continue its current activities and plan for the support of future initiatives.

#### Plans for future periods

Continued emphasis will be put on raising donations from the sale of the digital games bundles along with the various events and activities undertaken by the members.

#### Members of the Board of Trustees

Members of the Board of Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 5.

Games Aid

Trustees' Report

Trustees

T Haynes (appointed 23 March 2021)

C Dring

D Gayle (resigned 12 August 2021)

M French

G Jackson (resigned 28 April 2022)

M Washbrook

D Phillips (resigned 6 November 2021)

A Mansi

S Cummings (resigned 12 August 2021)

J Heaton (appointed 20 April 2021)

G Osborn (appointed 20 April 2021)

D Lapaz (appointed 12 January 2022)

N Allan (appointed 13 January 2022)

F Rizzo (appointed 13 January 2022)

A Moyet (appointed 13 January 2022)

S Veal (appointed 13 January 2022)

G Smith (appointed 4 July 2022)

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 16 September 2022 and signed on its behalf by:



.....  
G Osborn  
Trustee

## Games Aid

### Statement of Trustees' Responsibilities

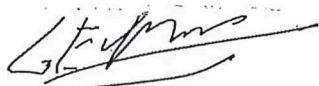
The trustees (who are also the directors of Games Aid for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 16 September 2022 and signed on its behalf by:



.....  
G Osborn  
Trustee

## Games Aid

### Independent Auditor's Report to the Members of Games Aid

#### Opinion

We have audited the financial statements of Games Aid (the 'charity') for the year ended 31 March 2021, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

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

## Games Aid

### Independent Auditor's Report to the Members of Games Aid

We have nothing to report in this regard.

#### Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 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 from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 6), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### Auditor's 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 (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Enquiry of board and those charged with governance.

Review of minutes of meetings of those charged with governance.

Review of financial statement disclosures and testing to support documentation provided to assess compliance with applicable laws and regulations.

Auditing risks and controls of the charity.

Review of news stories, press releases, websites and social media for irregularities in documentation or enquiries made.

Games Aid

Independent Auditor's Report to the Members of Games Aid

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....  
Philip Parsons FCA (Senior Statutory Auditor)  
For and on behalf of Clement Rabjohns Limited, Statutory Auditor

111/113 High Street  
Evesham  
Worcestershire  
WR11 4XP

16 September 2022

Games Aid

Statement of Financial Activities for the Year Ended 31 March 2021  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	46,831	-	46,831
Event income	4	<u>1,885</u>	<u>-</u>	<u>1,885</u>
Total income		<u>48,716</u>	<u>-</u>	<u>48,716</u>
<b>Expenditure on:</b>				
Raising funds	5	(433)	-	(433)
Charitable activities	6	<u>(71,016)</u>	<u>-</u>	<u>(71,016)</u>
Total expenditure		<u>(71,449)</u>	<u>-</u>	<u>(71,449)</u>
Net expenditure		<u>(22,733)</u>	<u>-</u>	<u>(22,733)</u>
Net movement in funds		(22,733)	-	(22,733)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>123,506</u>	<u>3,100</u>	<u>126,606</u>
Total funds carried forward	16	<u><u>100,773</u></u>	<u><u>3,100</u></u>	<u><u>103,873</u></u>

The notes on pages 13 to 19 form an integral part of these financial statements.

Games Aid

Statement of Financial Activities for the Year Ended 31 March 2021  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	133,870	-	133,870
Event income	4	<u>40,278</u>	<u>-</u>	<u>40,278</u>
Total income		<u>174,148</u>	<u>-</u>	<u>174,148</u>
<b>Expenditure on:</b>				
Raising funds	5	(70,659)	-	(70,659)
Charitable activities	6	<u>(192,382)</u>	<u>-</u>	<u>(192,382)</u>
Total expenditure		<u>(263,041)</u>	<u>-</u>	<u>(263,041)</u>
Net expenditure		<u>(88,893)</u>	<u>-</u>	<u>(88,893)</u>
Net movement in funds		(88,893)	-	(88,893)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>212,399</u>	<u>3,100</u>	<u>215,499</u>
Total funds carried forward	16	<u><u>123,506</u></u>	<u><u>3,100</u></u>	<u><u>126,606</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

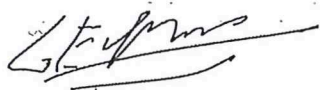
The funds breakdown for 2020 and 2020 are shown in note 16.

Games Aid

(Registration number: 4030235)  
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	12	72,363	51,563
Cash at bank and in hand	13	<u>95,421</u>	<u>120,528</u>
		167,784	172,091
Creditors: Amounts falling due within one year	14	<u>(63,911)</u>	<u>(45,485)</u>
Net assets		<u>103,873</u>	<u>126,606</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		3,100	3,100
Unrestricted income funds			
Unrestricted funds		<u>100,773</u>	<u>123,506</u>
Total funds	16	<u>103,873</u>	<u>126,606</u>

The financial statements on pages 10 to 19 were approved by the trustees, and authorised for issue on 16 September 2022 and signed on their behalf by:

  
.....  
G Osborn  
Trustee

The notes on pages 13 to 19 form an integral part of these financial statements.

## Games Aid

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

111/113 High Street

Evesham

Worcestershire

WR11 4XP

These financial statements were authorised for issue by the trustees on 16 September 2022.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

Games Aid meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. Whilst the Covid 19 pandemic has been challenging and has affected donations, due to historic surpluses retained and grant making policies in place the charity has been able to continue its charitable objectives. The trustees make this assessment in respect of a period of at least one year from the date of the approval of these financial statements.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Income and endowments

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

## Games Aid

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Gifts in kind***

Gifts in kind are recognised at the amount the charity would have had to pay to acquire them.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

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**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Games Aid

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### 3 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
General donations	46,617	46,617	125,104
Gift aid reclaimed	136	136	1,943
Sales of donated goods	78	78	6,823
	<u>46,831</u>	<u>46,831</u>	<u>133,870</u>

#### 4 Income from other activities

	Unrestricted General £	Total 2021 £	Total 2020 £
Events income;			
General events	1,885	1,885	40,278
	<u>1,885</u>	<u>1,885</u>	<u>40,278</u>

Games Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted General £	Total 2021 £	Total 2020 £
Fundraising costs		433	433	70,659

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations given at Trustees discretion		60,000	60,000	168,917
Governance costs	7	11,016	11,016	23,465
		<u>71,016</u>	<u>71,016</u>	<u>192,382</u>

In addition to the expenditure analysed above, there are also governance costs of £11,016 (2020 - £23,465) which relate directly to charitable activities. See note 7 for further details.

Details of the grantmaking can be found on page 3 within the Trustees Report.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Staff costs			
Wages and salaries	6,000	6,000	19,651
Pension costs	180	180	830
Audit fees			
Audit of the financial statements	2,400	2,400	2,394
Legal fees	1,800	1,800	-
Other governance costs	636	636	590
	<u>11,016</u>	<u>11,016</u>	<u>23,465</u>

Games Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

**8 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

**9 Staff costs**

The aggregate payroll costs were as follows:

	2021 £	2020 £
<b>Staff costs during the year were:</b>		
Wages and salaries	6,000	19,651
Pension costs	<u>180</u>	<u>830</u>
	<u>6,180</u>	<u>20,481</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Administration	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year.

**10 Auditors' remuneration**

	2021 £	2020 £
Audit of the financial statements	<u>2,400</u>	<u>2,394</u>

## Games Aid

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 12 Debtors

	2021 £	2020 £
Trade debtors	49,031	32,251
Prepayments	<u>23,332</u>	<u>19,312</u>
	<u>72,363</u>	<u>51,563</u>

#### 13 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>95,421</u>	<u>120,528</u>

#### 14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	4,038	18
Other taxation and social security	-	94
Other creditors	-	6,330
Accruals	<u>59,873</u>	<u>39,043</u>
	<u>63,911</u>	<u>45,485</u>

#### 15 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £180 (2020 - £830).

Games Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

16 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Unrestricted</b>				
General	123,506	48,716	(71,449)	100,773
Restricted	<u>3,100</u>	<u>-</u>	<u>-</u>	<u>3,100</u>
<b>Total funds</b>	<u>126,606</u>	<u>48,716</u>	<u>(71,449)</u>	<u>103,873</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
<b>Unrestricted</b>				
General	212,399	174,148	(263,041)	123,506
Restricted	<u>3,100</u>	<u>-</u>	<u>-</u>	<u>3,100</u>
<b>Total funds</b>	<u>215,499</u>	<u>174,148</u>	<u>(263,041)</u>	<u>126,606</u>

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Current assets	164,684	3,100	167,784
Current liabilities	<u>(63,911)</u>	<u>-</u>	<u>(63,911)</u>
<b>Total net assets</b>	<u>100,773</u>	<u>3,100</u>	<u>103,873</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2020 £
Current assets	168,991	3,100	172,091
Current liabilities	<u>(45,485)</u>	<u>-</u>	<u>(45,485)</u>
<b>Total net assets</b>	<u>123,506</u>	<u>3,100</u>	<u>126,606</u>