

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

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

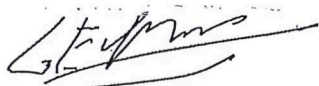
The trustees (who are also the directors of Games Aid for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law 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. 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 £
Income and Endowments from:				
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>
Expenditure on:				
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)
Reconciliation of funds				
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 £
Income and Endowments from:				
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>
Expenditure on:				
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)
Reconciliation of funds				
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.

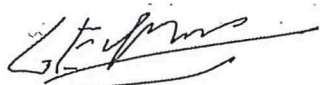
The notes on pages 13 to 19 form an integral part of these financial statements.

Games Aid

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

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		<u>433</u>	<u>433</u>	<u>70,659</u>

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	<u>11,016</u>	<u>11,016</u>	<u>23,465</u>
		<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	<u>636</u>	<u>636</u>	<u>590</u>
	<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 £
Staff costs during the year were:		
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 £
Unrestricted				
General	123,506	48,716	(71,449)	100,773
Restricted	<u>3,100</u>	<u>-</u>	<u>-</u>	<u>3,100</u>
Total funds	<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 £
Unrestricted				
General	212,399	174,148	(263,041)	123,506
Restricted	<u>3,100</u>	<u>-</u>	<u>-</u>	<u>3,100</u>
Total funds	<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>
Total net assets	<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>
Total net assets	<u>123,506</u>	<u>3,100</u>	<u>126,606</u>