

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

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Auditors' Report	7 to 9
Statement of Financial Activities	10 to 11
Balance Sheet	12
Notes to the Financial Statements	13 to 19

Games Aid

Reference and Administrative Details

Trustees	T Haynes
	C Dring
	M French
	M Washbrook
	A Mansi
	G Osborn
	D Lapaz
	N Allan
	S Veal
Registered Office	G Smith
	111/113 High Street
	Evesham
	Worcestershire
Company Registration Number	WR11 4XP
	The charity is incorporated in England and Wales.
Charity Registration Number	4030235
Bankers	1081706
	The Co-Operative Bank
	PO Box 101
	1 Balloon Street
	Manchester
Auditor	M60 4EP
	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 £
Income and Endowments from:				
Donations and legacies	3	102,824	-	102,824
Event income	4	<u>97,948</u>	<u>-</u>	<u>97,948</u>
Total income		<u>200,772</u>	<u>-</u>	<u>200,772</u>
Expenditure on:				
Raising funds	5	(22,819)	-	(22,819)
Charitable activities	6	<u>(52,755)</u>	<u>-</u>	<u>(52,755)</u>
Total expenditure		<u>(75,574)</u>	<u>-</u>	<u>(75,574)</u>
Net income		125,198	-	125,198
Transfers between funds		<u>3,100</u>	<u>(3,100)</u>	<u>-</u>
Net movement in funds		128,298	(3,100)	125,198
Reconciliation of funds				
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 £
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>

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 £
Current assets			
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
Creditors: Amounts falling due within one year	14	<u>(36,296)</u>	<u>(63,911)</u>
Net assets		<u>229,073</u>	<u>103,873</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		-	3,100
Unrestricted income funds			
Unrestricted funds		<u>229,073</u>	<u>100,773</u>
Total funds	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	<u>3,226</u>	<u>3,226</u>	<u>78</u>
	<u><u>102,824</u></u>	<u><u>102,824</u></u>	<u><u>46,831</u></u>

4 Income from other activities

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

		Unrestricted		
	Note	General £	Total 2022 £	Total 2021 £
Fundraising costs		<u>22,819</u>	<u>22,819</u>	<u>433</u>

6 Expenditure on charitable activities

		Unrestricted funds General £	Total 2022 £	Total 2021 £
	Note			
Donations given at Trustees discretion		38,000	38,000	60,000
Governance costs	7	<u>14,755</u>	<u>14,755</u>	<u>11,016</u>
		<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	<u>1,155</u>	<u>1,155</u>	<u>636</u>
	<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 £
Staff costs during the year were:		
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 £
Unrestricted					
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>
Total funds	<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 £
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>

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 £	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>