

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

Trustees	T Haynes M Washbrook 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 Barclays Bank UK Plc 1 Churchill Place London E14 5HP
Auditor	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
	<hr/>
	152,000
	<hr/>

#### 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	9	9
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 £
Fixed assets			
Tangible assets	13	632	-
Current assets			
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
Creditors: Amounts falling due within one year	16	<u>(284,408)</u>	<u>(242,137)</u>
Net current assets		<u>157,821</u>	<u>166,970</u>
Net assets		<u>158,453</u>	<u>166,970</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>158,453</u>	<u>166,970</u>
Total funds	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

Asset class	Depreciation method and rate
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	<u>21,542</u>	<u>21,542</u>	<u>13,224</u>
	<u><u>141,763</u></u>	<u><u>141,763</u></u>	<u><u>101,639</u></u>

### 4 Income from other activities

	Unrestricted General £	Total 2024 £	Total 2023 £
Events income;			
General events	<u>202,242</u>	<u>202,242</u>	<u>108,502</u>
	<u><u>202,242</u></u>	<u><u>202,242</u></u>	<u><u>108,502</u></u>

## 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.