

BRAILLE CHESS ASSOCIATION

REGISTERED CHARITY NUMBER: 263049

ACCOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2009

**BRILLE CHESS ASSOCIATION**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice had been followed subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the governing scheme. they are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF THE BRAILLE CHESS ASSOCIATION**

This report on the accounts of the Braille Chess Association for the year ended 30 September 2009, which are set out on pages 3 to 4, is in respect of an examination carried out under Section 44 of the Charities Act 1993 as amended by S28 of the Charities Act 2006.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINERS**

As the members of the Braille Chess Association you are responsible for the preparation of the accounts, you consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) as amended by Section 28 of the Charities Act 2006 do not apply and that an independent examination is needed. It is my responsibility to issue this report on those accounts in accordance with the terms of Regulation 7 of the Charities Act (Accounts and Reports) Regulations 1995.

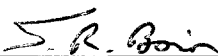
**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the General Directions given by the Charity Commission under Section 43(7)(b) of the Act and to be found in the guidance from CBF. That examination includes a review of the accounting records kept by the Braille Chess Association and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the view given by the accounts.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that
  - proper accounting records are kept in accordance with Section 41 of the Act; and
  - accounts are prepared which accord with the accounting records and comply with the requirements of the Act, or
  
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr I R Bain FCCA

December 2009

**BRILLE CHESS ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2009**

	<u>2009</u>	<u>2009</u>	<u>2008</u>	<u>2008</u>
<b><u>INCOMING RESOURCES</u></b>				
Subscriptions		144.50		173
Life membership		155.29		650
Tournament fees		18988.83		16294
Sale of chess sets		195.40		287
Donations		46863.88		44250
Members fundraising		657.00		1873
Millennium Fund		823.00		1201
Bank interest received		<u>1565.70</u>		<u>4704</u>
		69393.60		69432
<b><u>RESOURCES EXPENDED</u></b>				
Fundraising costs	4850.50		3782	
Tournament expenses	39191.52		40644	
Purchase of chess sets and clocks	3012.93		1824	
Affiliation fees and subscriptions	340.95		527	
Insurance	483.64		558	
Book-keeping	1084.00		496	
Accountancy	454.25		447	
Bank charges	-		63	
Committee expenses	990.72		743	
Equipment repairs	97.00		200	
Website costs	176.65		325	
Postage and stationery	2923.74		1273	
Members' gifts	25.00		71	
Trust guides	572.20		572	
Grass Roots Scheme	750.00			
	<u>                    </u>	<u>54953.10</u>	<u>                    </u>	<u>51525</u>
<b><u>NET MOVEMENT IN FUNDS</u></b>		14440.50		17907
<b><u>RESTRICTED FUND BALANCES AT 30.09.2009</u></b>		<u>15427.83</u>		<u>                    </u>
		( 987.33)		17907
<b><u>GENERAL FUND BALANCES AT 01.10.2008</u></b>		<u>102107.31</u>		<u>84200</u>
<b><u>GENERAL FUND BALANCES AT 30.09.2009</u></b>		<u>£101119.98</u>		<u>£102107</u>

BRAILLE CHESS ASSOCIATION

BALANCE SHEET AS AT 30<sup>TH</sup> SEPTEMBER 2009

	<u>2009</u>	<u>2009</u>	<u>2008</u>	<u>2008</u>
<u>CURRENT ASSETS</u>				
Cash at bank		117002.06		102554
<u>CURRENT LIABILITIES</u>				
Trade creditors		454.25		447
		<u>                    </u>		<u>                    </u>
		<u>£116547.81</u>		<u>£102107</u>
<u>FUNDS OF THE CHARITY</u>				
General Funds		101119.98		102107
Restricted Funds		<u>15427.83</u>		<u>          -</u>
		<u>£116547.81</u>		<u>£102107</u>

Approved by the Trustees and signed on their behalf by:

\_\_\_\_\_  
Trustee

Date \_\_\_\_\_

\_\_\_\_\_  
Trustee

Date \_\_\_\_\_

BRAILLE CHESS ASSOCIATION

NOTES TO THE ACCOUNTS

1 ACCOUNTING POLICIES

The accounts have been prepared under the Historical Cost Convention.

2 RETAINED FUNDS

(A) General Funds

This represents the accumulated annual surpluses from the day to day running of the Association.

(B) Restricted Funds

These are balances retained from donations for specific projects or to support specific tournaments which have not yet taken place and these funds will be allocated only to those projects or tournaments as and when they occur. These funds are not available to support the general running costs of the association.