Prior Year as a 31/3/22		SCCA Balance Sheet as at 31 March 2023	Current Year as at 31/3/23		
	£		£	£	
		Current Assets			
		Bank		0.005.45	
	7,398.06	Bank of Scotland Current Account		9,006.16	
		Sundry Debtors		22.70	
		Penrose Memorial 22/24 outturn		33.78	
	1,040.00	Pre-payments re 2020 ICCF Congress			
		less			
		Sundry Liabilities	- 45.20		
		22/23 trophies & postage	- 45.20 - 10.00		
		100Club prize to be presented			
		100Club received in advance for 2023/24 Chess Scotland affiliation fee 2023	- 28.00 - 50.00		
			- 8.02		
		Monies c/f for entry fees Audit fee accrual	- 70.00		
	169.60	Audit fee accrual	- 70.00	- 211.22	
£		Net Assets at 31 March 2023		£ 8,828.72	
	0,200.40	=			
		Represented by:			
		The production of the producti	£	£	
		Capital Account			
	6.925.76	Balance b/f	7,268.46		
	15	Surplus for year	560.26		
	7,268.46		7,828.72		
	_	less: Allocation to Development Account	-		
	7,268.46	Balance c/f		7,828.72	
		Development Account			
	1,000.00	Balance b/f		1,000.00	
		Allocation from Capital Account		[=[
	1,000.00	Balance c/f		1,000.00	
£	8,268.46			£ 8,828.72	

Independent Examiners Report

I have examined the foregoing accounts and have obtained such explanations as I considered necessary. In my opinion these accounts have been properly prepared from the accounting records of the Association and are in agreement therewith.

John Fanning LLB FCA

Accounts prepared by:

18/8/53

18/8/23

Ian P Whittaker BSc FCA FIIA, SCCA Treasurer

Prior Year	to 31/3/2022	SCCA Income & Expenditure 2022-23	Current Year t	rent Year to 31/3/2023			
Income	Expenditure		Income	Expenditure			
				C			
£	£		£	£			
240.00		Membership fees - Annual	340.00				
100.00		Membership fees - Life & Patron	225.00				
140.00		League competition entries	90.00				
12.00		Individual domestic competition entries	167.78				
241.50		ICCF competition entries	205.50				
35.00		Printed magazine sales	25.00				
665.00		100Club units bought	720.00				
165.00		General donations	132.20				
103.00		Cheque written back					
0.65		Bank interest income					
72.00		Miscellaneous income					
72.00		ICCF Congress Income	23,156.77				
		ioo. cong.com	and desired the second				
	50.00	Chess Scotland affiliation fee		50.00			
	70.00	Auditor fees		70.00			
	0.00	Committee expenses		48.63			
	128.38	Competition prizes & trophies		158.99			
	262.24	ICCF fees		205.29			
	-	Domestic competition fees		57.90			
	169.50	Printed magazine costs		159.60			
	360.00	100Club prizes		360.00			
	298.33	Miscellaneous expenditure		43.78			
	-	ICCF Congress expenses		23,347.80			
0.4.604.67	6 4 220 45		£ 25,062.25	£ 24,501.99			
£ 1,681.15	£ 1,338.45		£ 25,002.25	1 24,301.33			
	£ 342.70	Surplus for the year		£ 560.26			
;	1 342.70	Sulpius for the year	,				

Notes to the SCCA Accounts for the year ending 31/3/2023

Note

1 Basis of preparation

These accounts have been prepared on an accruals basis.

2 Membership Income

SCCA's financial year covers the year to March 31 whereas the membership year is a calendar year to December 31. Annual membership income may therefore not exactly coincide with number of members, as membership renewals may fall in a different financial year to the membership year.

3 ICCF Congress 2022

The SCCA hosted a very successful ICCF Congress in Glasgow in August 2022 and was responsible for the organisation of the event. An analysis of the receipts and expenditure as broken down between transactions incurred in the previous financial year and the current financial year are as follows:

	£	£
Income		
Grants & Donat	16,365.77	
Delegate Receit_	6,791.00	
Total Income		23,156.77
Expenditure		
Hotel	20,255.50	
Coach	1,470.00	
Musicians	400.00	
Whisky tour	300.00	
Delegate refunc	442.00	
Miscellaneous c	480.30	
Total expenditure	23,347.80	
Excess of expend	-£191.03	

The total costs incurred by the association in running the congress were £23,348 (including some expenditure incurred in the previous financial year for deposits with the hotel and coach company). Grants and donations were gratefully received respectively from ICCF (£2,471), from ICCF Europe (£1,629), from both EFCC and The Slater Foundation (£500 each), from WCF (£350), from Cultural & Sport Glasgow (£1,000) along with a number of other individual donations. The money received from these grants and donations plus delegates receipts gave a total income of £23,157. This resulted in a small deficit to the association of £191.

SCCA Income & Expenditure 2022-23

Note 4 - Management Accounts Analysis

SCCA Income & Expenditure 2022-23 Note 4 - Management Accounts Analysis									
•								Current Year	to 31/3/2023
	General	Competitions	Magazine	100Club	Website	Misc.	ICCF	Income	Expenditure
							Congress		
	£	£	£	£	£	£	£	£	£
Membership fees - Annual	340.00							340.00	
Membership fees - Life & Patron	225.00							225.00	
League competition entries		90.00						90.00	
Individual domestic competition entries		167.78						167.78	
ICCF competition entries		205.50						205.50	
Printed magazine sales			25.00					25.00	
100Club units bought				720.00				720.00	
General donations	132.20							132.20	
Cheque written back	102.20								
Bank interest income									
Miscellaneous income									
ICCF Congress Income							23,156.77	23,156.77	
ICCF Congress micome								•	
Chess Scotland affiliation fee	-50.00								50.00
Auditor fees	-70.00								70.00
Committee expenses	-48.63								48.63
Competition prizes & trophies		-158.99							158.99
ICCF fees		-205.29							205.29
Domestic competition fees		-57.90							57.90
Printed magazine costs			-159.60						159.60
100Club prizes				-360.00					360.00
Miscellaneous expenditure	-15.00				-28.78				43.78
ICCF Congress expenses							-23,347.80		23,347.80
reer congress expenses									
Subtotals	£513.57	£41.10	-£134.60	£360.00	-£28.78	£0.00	-£191.03	£ 25,062.25	£ 24,501.99
	(See Note 2)						(See Note 3)	Surplus	£ 560.26
Comparatives prior year to 31/3/22	£ 281.13	£ 35.40	-£ 62.50	£ 315.00	-£ 181.73	-£ 44.60	£ -	Surplus	£ 342.70