

# Chess Scotland

## Auditors' report to the members of Chess Scotland

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I have audited the accounts of Chess Scotland for the year ended 30 April 2009 which comprise the a income and expenditure account and balance sheet. The accounts have been prepared under the historical cost convention.

### **Council's responsibility for the accounts**

Council is required to arrange for the management board to prepare accounts for each financial year which give a true and fair view of the state of affairs of the organisation and of the surplus or deficit of the organisation for that period.

### **Respective responsibilities of council and auditors**

The organisations council are responsible for the preparation of the accounts.

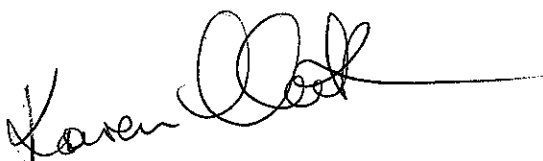
It is my responsibility to form an independent opinion, based on my audit, on those accounts and to report my opinion to you.

### **Basis of audit opinion**

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the council in the preparation of the accounts.

### **Opinion**

In my opinion the accounts give a true and fair view of the organisations affairs as at 30 April 2009 and of its results for the year then ended.



**Karen Clark CA**  
Chartered Accountant  
Dundee

20 July 2009

# **Chess Scotland**

## **Auditors' report to the members of Chess Scotland For Scottish Congress Fund – Glasgow**

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I have audited the accounts of Chess Scotland's Congress Fund for the year ended 30 April 2009, which comprise the income and expenditure account and balance sheet. The accounts have been prepared under the historical cost convention.

### **Council's responsibility for the accounts**

Council is required to arrange for the management board to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Scottish Congress Fund and of the surplus or deficit of the organisation for that period.

### **Respective responsibilities of council and auditors**

The organisations council are responsible for the preparation of the accounts.

It is my responsibility to form an independent opinion, based on my audit, on those accounts and to report my opinion to you.

### **Basis of audit opinion**

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the council in the preparation of the accounts.

### **Opinion**

In my opinion the accounts give a true and fair view of the Scottish Congress Fund as at 30 April 2009 and of its results for the year then ended.



**Karen Clark CA**  
Chartered Accountant  
Dundee

20 July 2009