Trustees' Annual Report and

Financial Statements for the Year Ended 31 August 2025

For

The Chess Trust

Charitable Incorporated Organisation

The Chess Trust
A Charitable Incorporated Organisation
The Chess Trust is a Registered Charity No. 1160881

The Chess Trust

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for the year ended 31 August 2025

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The Chess Trust

Charity Information
for the year ended 31 August 2025

Reference & Administrative Details

TRUSTEES:	D. Eustace S. Greep A. Ashton S. Longson M. Pein S. Brown R. Walsh E. Kornilovich M. Truran A. Longson
ADDRESS:	**c/o English Chess Federation** **3 Bear Hill** **Alvechurch** Birmingham Worcestershire B48 7JX
CHARITY REGISTRATION NUMBER:	1160881
INDEPENDENT EXAMINERS:	Watson Associates (Professional Services) Ltd Chartered Accountants 30 – 34 North Street Hailsham East Sussex BN27 1DW
BANKERS:	NatWest Bank PLC Hastings Branch Havelock Road Hastings East Sussex TN34 1GW
INVESTMENT MANAGERS:	Evelyn Partners 45 Gresham Street London EC2V 7BG

The Chess Trust

Report of the Trustees
for the year ended 31 August 2025

The Trustees present their annual report together with the unaudited financial statements of the charity for the year ended 31 August 2025 under the Charities Act 2011.

Having considered the guidance of the Charity Commission and the Charities Act 2011, the Trustees have considered that an audit is not required and that an independent examination of the financial statements will provide assurance to trustees, funders, beneficiaries, stakeholders and the public that the accounts of the charity have been reviewed by an independent person.

Legal and administrative information set out on page 1 forms part of this report.

The financial statements comply with current statutory requirements, the memorandum and articles of association, and Charities SORP (FRS 102).

The charity is constituted as a Charitable Incorporated Organisation and was registered with the Charity Commission under charity number 1160881 on 13 March 2015.

The charity is governed by its constitution, last amended on 13 March 2015.

Charity's Objectives and Activities

The charity was established to raise and apply funds to promote the development and furtherance of chess by:

- The advancement of amateur sport by promoting the study and practice of chess in all its forms, principally, but not exclusively for the benefit of the residents of England; and

- The advancement of education by promoting the development of young people through the teaching and practice of chess.

In setting out the objectives and planning activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Trustees

The charity's operations are administered by the following, who form the Board of Trustees:

A. Ashton, S. Brown, D. Eustace, S. Greep, A. Longson, S. Longson, M, Pein, M. Truran.

The Trustees shown above have held office during the whole of the period from 1 September 2024 to the date of this report, apart from where noted above.

The Chess Trust

Report of the Trustees
for the year ended 31 August 2025

Achievements and Performance

The Trust is now well established. It now has funds to support junior activities, the British Chess Championships, and other activities.

Accelerator Programme

During 2022/23 the Trust continued to develop its Accelerator Programme which is designed to develop young players to become the titled and international players of the future. The Trust appointed a Programme Director in 2018 who provides the direction, management and mentoring skills required to make the programme a success. In addition to the Programme Director the Trust has funded support for coaching by top international players and attendance at agreed events. Approximately ten candidates are invited to join the Programme by a Selection Committee and progress is reviewed regularly. This has been the fourth year of the Programme and the Trustees regard this as a long-term initiative over several years; performance has been and will be assessed in that light.

Glorney Bloodworth and British Chess Education Trusts (BCET)

During the year, the Trust made annual awards to schools (previously the BCET awards) which had been selected by independent assessors.

British Chess Championships

The Trust along with the John Robinson Youth Chess Trust donated £10,000 to support the British Chess Championships in October.

Support for Ukrainian Refugee junior Players

The Trust established a fund to support refugee junior Ukrainian players who had come to the UK. Grants were made to provide the costs of entry, travel and accommodation for chess tournaments. 25 grants were made.

Other Grants

The Trust made grants to the following activities, amongst other minor grants during the year:

ECF Awards
WSTCC 2025 and ESTCC 2025
Wood Green Invitational Euro Club Cup Team
She Plays to Win Euro Club Cup Team
Isle of Wight International Tournament
4NCL Rapid March 2025
Wood Green Invitational GM and IM norm event March 2025
Cambridge International Open March 2025
Southend masters April 2025
Vera Menchik Memorial March 2025
V Mindsport GM and IM Norm events
Northumbrian Masters August 2025
Combined Services Chess Association for NATO Chess Championships
Hull & District Chess Association for Event for Ukrainian players at the BCC 2025

Financial Review

The charity has continued to generate income from its investment assets which has been utilised to meet its obligations in addition to use of some capital particularly to support the funding of its Accelerator Programme and other activities.

The funds of the Trust are invested with Evelyn Partners and their market value has increased by £ £9,630 in the financial year.

At the balance sheet date, the Trust had restricted reserves of £639,880 (2024 £496,917) and unrestricted reserves of £156,666 (2024 £323,815)

Total funds held by the charity at the end of the end year were £790,017 (2024 £820,732)

Income and Reserves Policy

Income is derived from investment income, donations and legacies that the charity holds with its investment advisers, Evelyn Partners. At the time of the report, it also held cash at bank of £2,463 representing restricted and unrestricted funds unspent which are to be applied over future years to deliver the charity's objectives.

Restricted funds totalling £639,880 are held comprising the balance of the Richard Haddrell bequest, the Championship Fund which is part of the John Robinson bequest for the British Chess Championships.

These funds will be used to promote the development and furtherance of chess England among junior players under the age of 18, support the objectives of the former Glorney/Bloodworth and British Chess Education Trusts and to support the British Chess Championships.

The General Fund totalling £150,137 comprises assets donated from the British Chess Federation, Chess Centre Ltd and others. This fund is primarily used to support chess activities for events where Norms can be achieved and activities not covered by the restricted funds.

Investment Policy

The Trustees have instructed their Investment Managers, Evelyn Partners, to allocate its funds on a balanced portfolio basis to provide income and growth over the long term.

Adequate cash reserves are held in the charity's NatWest account to meet the Trust's commitments over future years for designated purposes (restricted) and for any unrestricted purposes.

Risk Management and Going Concern

The Trustees have instructed to their investment managers, Evelyn Partners, to manage the Trust's investment portfolio on a medium risk basis to deliver income and capital growth over the long term.

The Trustees have agreed to retain adequate levels of liquid funds to meet its planned expenditure over the forthcoming years.

The Trust's Accelerator Programme will require the use of some of the Trust's capital funds in addition to anticipated income. The Trustees intend to diligently monitor the utilisation of capital reserves to ensure that adequate funds are available to support the Trust's objectives for future years.

The Trust's commitment to support the British Chess Championships is covered by a separate, designated fund.

Plans for Future Developments

The Trustees plan to continue:

- To support the Trust's Accelerator Programme for the medium term and to monitor its results;
- To consider allocating further funds for junior development activities
- To support the British Championships in accordance with the original donor's (John Robinson's) wishes;
- To present the Neil Carr Award annually;
- To meet the objectives of the former Bloodworth/Glorney Trust;
- To meet the objectives of the former British Chess Education Trust.
- Support for important international teams
- Support for the provision of GM and IM Norm events

The Trustees have developed a new website and to focus on establishing a wider presence amongst chess communities to develop awareness of its activities and pursue income-raising opportunities. The website will be further enhanced in coming years.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and the Charities SORP (FRS 102).

Charity law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Accounting Standards and applicable law.

Under charity 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 the affairs of the charity and of the incoming/outgoing resources for that period.

In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates which are reasonable and prudent;
- State whether applicable UK accounting standards 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 charity will continue to operate.

The Chess Trust

Report of the Trustees
for the year ended 31 August 2025

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the provisions of the charity's constitution and the Charities SORP (FRS 102). They are also responsible for safeguarding the assets of the charity and 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 charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

As far as the Trustees are aware:

- There is no relevant information of which the charity's independent examiners are unaware;
- They have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information; and
- They have had due regard to guidance by the Charity Commission in respect of public benefit.

Approval

This report was approved by the Trustees on 01 Jun 2026 and signed on the charity's behalf by: -

D Eustace
.....
D. Eustace
Trustee

SD Brown.
.....
S. Brown
Trustee

The Chess Trust

Statement of Financial Activities
(Incorporating the Income and Expenditure Account)
for the year ended 31 August 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Income and endowments from:					
Donations and legacies	2	25	13,107	13,132	178
Investments	3	14,255	-	14,255	16,662
Total Income		14,280	13,107	27,387	16,840
Expenditure on:					
Raising funds	4	6,850	-	6,850	7,004
Charitable activities	4	-	98,531	98,531	92,196
Total expenditure		6,850	98,531	105,381	99,200
Net gains/(losses) on investments		47,279	-	47,279	78,820
Net income/(expenditure)		54,709	(85,424)	(30,715)	(3,540)
Transfers between funds		-	-	-	-
Net movement in funds		54,709	(85,424)	(30,715)	(3,540)
Reconciliation of funds:					
Total funds brought forward 01-Sep-24		323,815	496,917	820,732	824,272
Transfer/reclassification		-	-	-	-
Total funds carried forward 31-Aug-25	12	378,524	411,493	790,017	820,732

The Chess Trust (Registered number: 1160881)

Balance Sheet
31 August 2025

	Notes	2025		2024	
		£	£	£	£
Fixed Assets					
Investments - Junior	9		464,328		467,892
Investments - Championship	9		175,552		167,522
Investments - General	9		156,666		151,502
			796,546		786,916
Current Assets					
Debtors	10	-		-	
Cash at bank and in hand		2,463		39,290	
		2,463		39,290	
Current Liabilities					
Creditors : amounts falling due within one year	11	(8,992)		(5,474)	
Net current assets			(6,529)		33,816
Total assets less current liabilities			790,017		820,732
The funds of the charity:					
Restricted funds	12		639,880		496,917
Unrestricted funds	12		150,137		323,815
Total charity funds	13		790,017		820,732

The financial statements were approved by the Trustees on 01 Jun 2026 and were signed on the charity's behalf by:

D. Eustace
Trustee

S. Brown
Trustee

Notes to the Financial Statements for the year ended 31 August 2025

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective January 2015 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note(s).

The financial statements comply with the Charities (Accounts and Reports) Regulations 2008 issued under the Charities Act 2011.

Public benefit entity

The charity meets the definition of a public benefit entity under the Charities SORP (FRS 102).

Exemption from preparing a cash flow statement
Exemption has been taken from preparing a cash flow statement on the grounds that the charity is a small charity.

Income
Income is included in the Statement of Financial Activities when:

- The charity becomes entitled to the resources;
- It is more likely than not that the Trustees will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Investment income
Income from interest, royalties and dividends is accounted for in the Statement of Financial Activities on an accruals basis.

Grants and donations
Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met.

Legacies
Legacies are included in the Statement of Financial Activities on receipt of funds or when receipt is probable. Entitlement is taken to be when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

1. **ACCOUNTING POLICIES (Continued)**

Expenditure
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount can be measured reliably.

Irrecoverable VAT is included within the item of expenditure to which it relates.

Governance costs include other charitable costs incurred in complying with constitutional and statutory requirements of the charity.

Staff costs
The charity has no staff costs. The Trustees provide their services on a voluntary basis and do not receive any payment or remuneration.

Investment gains and losses
Unrealised gains or losses on the sale of investments and any gain or loss arising on the revaluation of investments to market value at the year end are credited or charged to the Statement of Financial Activities.

Investments
Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments are held in a managed portfolio by Smith & Williamson and included in the financial statements at their market value at the balance sheet date. Any unrealised gain or loss is taken to the Statement of Financial Activities.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount is offered. Prepayments are valued at the amount prepaid net of any trade discount.

Creditors
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement date after allowing for any trade discounts due.

Fund accounting
The funds of the charity are accounted for as unrestricted or restricted income or as endowment capital in accordance with the terms of trust imposed by the donors or the Charity Commission.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and to provide short term financial stability.

Restricted funds comprise gifts, legacies and grants which are subject to trust law restrictions on their expenditure or a specific purpose imposed by the donor or through the terms of the appeal.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Donations	13,132	-	13,132	178
Legacies	-	-	-	-
	13,132	-	13,132	178

3. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Junior Fund - Interest	-	1,628	1,628	1,876
Junior Fund - Dividends	-	6,745	6,745	8,049
Championship Fund - Interest	-	630	630	759
Championship Fund - Dividends	-	2,430	2,430	2,638
General Fund - Interest	600	-	600	829
General Fund - Dividends	2,222	-	2,222	2,510
	2,822	11,433	14,255	16,661

4. EXPENDITURE ANALYSIS

	Charitable Direct Costs			
	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Investment management fees	1,303	5,547	6,850	7,004
Sponsorship and grants	49,272	-	49,272	45,894
Accelerator programme fees	39,700	-	39,700	33,500
Coaching fees	3,599	-	3,599	8,050
Independent examiners fees	-	-	-	-
Accountancy fees	5,897	-	5,897	3,438
Trustee meetings and expenses	-	-	-	-
Administration costs	63	-	63	1,314
	99,834	5,547	105,381	99,200

5. TRUSTEE REMUNERATION

No Trustee received any remuneration for services provided to the charity in the year (2025: Nil)

No Trustee received payment for professional or other services supplied to the charity during the year (2025: Nil)

6. CAPITAL COMMITMENTS

There were no capital commitments not provided for in the financial statements for the year ended 31 August 2025.

7. RELATED PARTIES

There were no related party transactions in the period under review that require disclosure in the financial statements.

8. ULTIMATE CONTROLLING PARTY

The charity is controlled by the Board of Trustees.

9. FIXED ASSET INVESTMENTS

	Total 2025 £	Total 2024 £
At 1 September 2024	**786,914**	**788,452**
Additions to investments at cost	**121,379**	**130,091**
Disposals from investments at value	**(178,619)**	**(205,446)**
Cash account movement	**21,285**	**(6,078)**
Increase/(decrease) in value of investments	**45,587**	**79,897**
At 31 August 2025	**796,546**	**786,916**
Cash or cash equivalents	**29,905**	**8,619**
Listed investments	**766,641**	**778,297**
	796,546	**786,916**

All investments are carried at their fair value. Investments in equities and fixed asset securities are all traded in quoted public markets and listed on the London Stock Exchange. Asset sales and purchases are recognised at the date of trade at cost (their transaction value). All investments are held for charitable use.

10. DEBTORS

	Total 2025 £	Total 2024 £
Accrued income	-	-
	-	-

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2025 £	Total 2024 £
Accruals and deferred income	8,992	5,474
	8,992	5,474

12. ANALYSIS OF CHARITABLE FUNDS

	Balance 01-Sep-24	Income	Expenditure	Transfers	Gains/Losses	Balance 31-Aug-25
Restricted Funds :						
Neil Carr Donation	3,800	-	-	-	-	3,800
Legacies	493,117	11,433	(5,547)	137,077	-	636,080
Total Restricted Funds	496,917	11,433	(5,547)	137,077	-	639,880
Unrestricted Funds :						
General Funds	323,815	15,954	(99,834)	(137,077)	47,279	150,137
Total Unrestricted Funds	323,815	15,954	(99,834)	(137,077)	47,279	150,137
Total Funds	820,732	27,387	(105,381)	-	47,279	790,017

Purposes of restricted funds

Restricted funds are used as follows: -

To promote and support chess playing in England among junior players under the age of 18, and for the advancement and encouragement of English junior chess players. The Accelerator Programme is currently the prime vehicle to achieve this goal.

To provide annual funding to the British Chess Championships in accordance with the original donor's (John Robinson's) wishes.

To provide an annual sum for the award of the Neil Carr bursary to a selected junior player to attend the ECF Chess Academy.

To provide funds to meet the objectives of the Bloodworth/Glorney Trust.

To provide funds to meet the objectives of the former British Chess Education Trust.

Purpose of unrestricted funds

Unrestricted funds are used for the general purposes of the charity and represent accumulated income and donations from the charity's activities.

The Chess Trust

Independent Examiner's Report to the Trustees of The Chess Trust

I report to the charity's Trustees on my examination of the accounts of the charity for the year ended 31 August 2025, which are set out on pages 7 to 15.

Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is sufficient.

Having been satisfied that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

The Chess Trust

Independent Examiners Report to the Trustees of The Chess Trust

(…Continued)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

j c males

John C. Males BA (Hons) FCA

Watson Associates (Professional Services) Ltd
Chartered Accountants
30 – 34 North Street
Hailsham
East Sussex
BN27 1DW

Date 29 May 2026

Signable

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Parties involved with this document

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Audit history log

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