

WORLD FEDERATION FOR CHESS COMPOSITION

Balance Sheet

2025/26 2024/25

Assets	Notes	30.06.2026	30.06.2025
Cash		€ 23,206	€ 23,164
- Bank	1	€ 22,135	€ 18,833
- Petty cash		€ 1,071	€ 4,331
Debtors		€ 1,646	€ 1,125
- Prepaid expense	2.1	€ 151	€ 125
- Prepaid support WCCC		€ 1,000	€ 1,000
- Other debtors	2.2	€ 495	
Total		€ 24,852	€ 24,289

Notes:

1. Cash: bank

Bank account in EUR currency (since 28.08.2024., Fujairah)

€ 18,833 Saldo 30.06.2025

The total cash received 01.07.2025-30.06.2026:

€	5,000.00	Fujairah Government support 2025/26
€	10,000.00	FIDE special project
€	15,000.00	

2.1. Debtors: prepaid expense

- Prepaid expense:

wfcc.ch hosting 01.07.2026–31.05.2027	€	133.27
wfcc.ch domain, 01.07.2026-31.10.2026	€	17.31
	€	150.58

2.2. Debtors: other

- Participation fees of the 2nd World Youth Chess Solving Championship, Montesilvano, not paid yet by the organizer

2025/26 2024/25

Liabilities and Equity	Notes	30.06.2026	30.06.2025
Retained earnings		€ 8,717	€ 7,438
Profit (+) / Loss(-)		€ 3,783	€ 1,279
Total Equity		€ 12,500	€ 8,717
Liabilities		€ 12,352	€ 15,572
Prepaid income			
- FIDE Spec.project prepaid income	3.1		€ 3,000
- Fujairah Gov. projects prepaid income	3.2	€ 4,124	€ 5,322
Creditors			
- FIDE World Composing Cup 2025		€ 3,000	€ 3,000
- Other creditors	3.3	€ 5,228	€ 4,250
Total		€ 24,852	€ 24,289

Total cash spent 01.07.2025-30.06.2026:

€	1,500.00	Transferred to Romania - spec. proj. WFCC Fujairah grants 2026
€	2,050.00	Transferred to India - spec. proj. WFCC Fujairah grants 2026
€	6,000.00	Transferred fees of FA
€	148.00	Bank commissions
€	1,000.00	Withdrawn for cash payments during ECSC 2026
€	1,000.00	Transferred as WFCC support for WCCC 2026 Magdeburg
€	11,698.00	
	€ 22,135	Saldo 30.06.2026

3.1. Creditors: FIDE Special project prepaid income

€10000 received from FIDE for special projects in 2024, 100 years of FIDE (replacement of FIDE Composing Cup in 2024):

€	4,000.00	FIDE Solving competitions 2024	-> spent in 2024/25
€	3,000.00	Booklet / selection of 100 best endgames	-> spent in 2024/25
€	3,000.00	Support for the next FIDE Album	-> spent in 2025/26

€10000 received from FIDE for special projects in 2025-26

€	4,000.00	FIDE Solving competitions 2025-26	-> spent in 2025/26
€	3,000.00	Support for the next FIDE Album	-> spent in 2025/26
€	3,000.00	Support for FIDE World Cup in Composing 2025	-> spent in 2025/26

3.2. Creditors: Fujairah Government conditional support, prepaid income

From the Financial Report 2022-23:

Conditional yearly support by Fujairah government means the support of concrete WFCC projects. The projects of each year should be agreed in the budget, with the obligation of WFCC to have Fujairah Government logo for each supported project (banner, website, etc)

€	5,322.00	Saldo 30.06.2025, Prepaid income for projects supported by Fujairah Government
€	(1,000.00)	The expense in 2025-26 - support of WCCC Alba Iulia (from prepaid expenses, Debtors)
€	5,000.00	Support received in 2025
€	(1,500.00)	YCCC vouchers for 3 participants YCCC2025
€	(3,550.00)	Special projects WFCC Fujairah grants 2026 - Romania&India
€	(148.00)	Banking commissions/currency exchange losses
€	4,124.00	Saldo 30.06.2026, Prepaid income for projects supported by Fujairah Government

3.3. Creditors: Other Creditors

€	1,000.00	Support for WCCC Batumi, from Fujairah Government project
€	1,826.46	FIDE solving (travel+fees) - problem selectors, directors
€	500.00	ISC 2026 Central Controller
€	500.00	YCCC voucher for participant YCCC2025
€	450.00	WSC 2025-26 prizes
€	551.55	Invoices paid from personal accounts (wfcc.ch - hosting, domain, licences)
€	350.00	MatPluss hosting-support 2025/26
€	50.00	Other (small money prizes from previous periods)
€	5,228.01	