

Company registration No 3004117  
Charity No 1045946



**BRIAN JOHNSTON  
MEMORIAL TRUST**  
(A company limited by guarantee)

**Financial statements  
For the year ended  
30 September 2009**

**BRIAN JOHNSTON MEMORIAL TRUST**  
**(A company limited by guarantee)**

**Financial statements for the year ended 30 September 2009**

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## **BRIAN JOHNSTON MEMORIAL TRUST**

**(A company limited by guarantee)**

### **Reference and administrative information**

The Brian Johnston Memorial Trust ("The Trust") is a registered charity and is incorporated as a company limited by guarantee, registered in England and Wales

The principal objectives of the Trust are set out on page 2

**Registered name:** Brian Johnston Memorial Trust (also known as "The Johnners Trust")

**Charity registration number.** 1045946

**Company registration number:** 3004117

**Trustees:** The Lord's Taverners Limited  
Jonathan Rice  
Christopher Martin-Jenkins MBE  
Nigel Seale

**Company Secretary.** John Barnes FCA

**Auditor:** Chantrey Vellacott DFK LLP  
Chartered Accountants  
Russell Square House  
10-12 Russell Square  
London  
WC1B 5LF

**Bankers:** National Westminster Bank plc  
7th Floor  
Cavell House  
2a Charing Cross Road  
London  
WC2H 0NN

**Honorary Legal Advisor:** Peter Sigler  
Nabarro  
Lincon House  
84 Theobald's Road  
London  
WC1X 8RV

**Registered Office.** 10 Buckingham Place  
London  
SW1E 6HX

## **BRIAN JOHNSTON MEMORIAL TRUST**

### **(A company limited by guarantee)**

## **Report of the Trustees for the year ended 30 September 2009**

### **(incorporating the Report of the Directors)**

The Trustees, who are directors within the meaning of the Companies Act 2006, has pleasure in presenting the report and the financial statements for the year to 30 September 2009

#### **Structure, governance and management**

The Trust is governed by its Memorandum and Articles of Association (adopted pursuant to Special Resolutions passed on 19 December 1999)

The Trust is a company limited by guarantee without share capital

Management functions are carried out by staff employed by The Lord's Taverners Limited

#### **Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities

#### **Risk assessment**

The Trustees continually assesses the risks to which the Trust is exposed, in particular those related to the staging of events and other fund raising initiatives. They are satisfied that the systems in place manage exposure to major risk

#### **Objectives**

The Trust was set up in April 1995 to carry on Brian Johnston's work through the charitable use of funds to foster interest in cricket in schools and in the community, and to help encourage cricket for the blind and partially sighted

The Trust seeks to identify promising young players in financial need between the ages of 11 and 19 and by means of the award of "Brian Johnston Scholarships" encourage their personal and cricketing development

Blind Cricket – The Trust aims to support the playing of cricket by the blind and partially sighted by providing funding to assist participation

#### **Grants**

Grants are awarded by the Brian Johnston Awards Committee, under the auspices of the Foundation (grants committee) of The Lord's Taverners Limited

#### **Financial review**

The financial results for the year are set out in the accompanying pages. The Trust is wholly dependent upon donations and the proceeds of fundraising events, but the Trustees are of the opinion that it is able to meet all liabilities as they occur. During the year the Trust gave 17 grants to individuals (2008: 16) and 4 grants (2008: 3) to institutions

# **BRIAN JOHNSTON MEMORIAL TRUST**

## **(A company limited by guarantee)**

### **Report of the Trustees for the year ended 30 September 2009 (incorporating the Report of the Directors)**

#### **Reserves policy**

The Reserves Policy is, as far as is prudently possible, to commit all the funds that are raised by the Trust in the year in which they are received, having regard to the need for funds to cover a normal level of working capital

#### **Statement of the Trustees' responsibilities**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 estimates that 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 charitable company will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

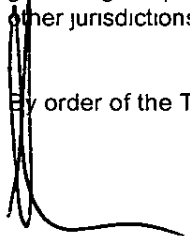
In so far as the trustees are aware

There is no relevant audit information of which the charitable company's auditor is unaware, and

The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the Trustees



John Barnes - Secretary  
Date 16 March 2010

## **BRIAN JOHNSTON MEMORIAL TRUST**

### **Independent auditor's Report to the members of the Brian Johnston Memorial Trust**

We have audited the financial statements of Brian Johnston Memorial Trust for the year ended 30 September 2009 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charitable company's members, as a body, in accordance with section 495 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of trustees and auditors**

The trustees' (who are also the directors of the charitable company for the purposes of charitable company law) responsibilities for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities.

We have been appointed auditors under the Companies Act 2006 and section 43 of the Charities Act 1993 and report to you in accordance with those Acts. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and have been prepared in accordance with the Companies Act 2006 and the Charities Act 1993. We also report to you whether in our opinion the information given in the Trustees' Annual Report is consistent with those financial statements.

In addition we report to you if, in our opinion, the charitable charity has not kept adequate accounting records, if the charitable company's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

#### **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

## BRIAN JOHNSTON MEMORIAL TRUST

### Independent auditor's Report to the members of the Brian Johnston Memorial Trust

#### Opinion

In our opinion

- the financial statements give a true and fair view of the state of the charitable company's affairs as at 30 September 2009, and of the incoming resources and application of resources, including its income and expenditure, for the year then ended,
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice,
- the financial statements have been prepared in accordance with the Companies Act 2006 and the Charities Act 1993, and
- the information given in the Trustees' Annual Report is consistent with the financial statements

*Chantrey Vellacott DFK LLP*

SALLY JAYNE BONNER (Senior Statutory Auditor)  
for and on behalf of CHANTREY VELLACOTT DFK LLP  
Chartered Accountants and Statutory Auditor  
LONDON

Date 16/3/10

**BRIAN JOHNSTON MEMORIAL TRUST**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating an income and expenditure account) for the year ended 30 September 2009**

	Notes	12 months 2009 Unrestricted funds £	9 months 2008 Unrestricted funds £
<b>Incoming resources</b>			
<b>Incoming resources from generated funds</b>			
Donations and gifts		1,265	2,582
Legacies		30,000	-
Johnners Club subscriptions		7,647	5,339
Grant from The Lord's Taverners Limited		15,000	15,000
Activities for generating funds		45,652	15,328
Investment income		212	666
<b>Total incoming resources</b>		<b>99,776</b>	<b>38,915</b>
<b>Resources expended</b>			
<b>Costs of generating funds</b>		<b>32,730</b>	<b>14,914</b>
<b>Charitable activities</b>			
Awards payable in furtherance of the Trust's objectives	2	41,500	25,000
<b>Governance costs</b>		<b>63</b>	<b>113</b>
<b>Total resources expended</b>		<b>74,293</b>	<b>40,027</b>
<b>Net incoming/(outgoing) resources for the year/period, being net movement in funds</b>	4	<b>25,483</b>	<b>(1,112)</b>
Funds brought forward at 1 October 2008		4,322	5,434
<b>Funds carried forward at 30 September 2009</b>		<b>29,805</b>	<b>4,322</b>

There were no recognised gains or losses other than the net outgoing resources for the year

The results for the year relate to continuing operations, and took place within the United Kingdom

The notes on pages 8 and 10 form an integral part of these financial statements



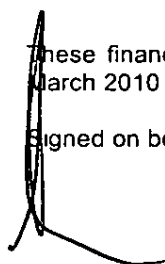
**BRIAN JOHNSTON MEMORIAL TRUST**  
**(A company limited by guarantee)**

**Balance Sheet as at 30 September 2009**

	Note	2009 £	2008 £
<b>Current assets</b>			
Debtors		-	-
Cash at bank and in hand		<u>99,536</u>	<u>53,569</u>
		<b>99,536</b>	<b>53,569</b>
<b>Creditors</b> amounts falling due within one year	5	<u>(69,731)</u>	<u>(49,247)</u>
<b>Net current assets</b>		<u>29,805</u>	<u>4,322</u>
<b>Total assets less current liabilities</b>		<u><b>29,805</b></u>	<u><b>4,322</b></u>
<b>Funds</b>			
Unrestricted funds	6	<u>29,805</u>	<u>4,322</u>

These financial statements were approved by the Trustees and authorised for issue on 16 March 2010

Signed on behalf of the Trustees



John Barnes - Trustee

The notes on pages 8 and 10 form part of these financial statements

# **BRIAN JOHNSTON MEMORIAL TRUST**

## **(A company limited by guarantee)**

### **Notes to the financial statements**

#### **For the year ended 30 September 2009**

#### **1 Principal accounting policies**

**(i) Basis of preparation**

The financial statements are prepared under the historical cost basis and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005, the Companies Act 2006 and applicable accounting standards

**(ii) Incoming resources**

Income from donations and other receipts is credited at the date of receipt. Credit for receipts from individual fundraising events is taken at the later of receipt by the Trust or when the event has taken place. Investment income is recognised on an accruals basis.

Legacies notified by the balance sheet date are included as income for the year, provided that they have either been received or otherwise are known and can be measured with certainty.

**Johnners Club Subscriptions**

All subscriptions are included as income in the year the subscription agreement is entered into.

**(iii) Resources expended**

Expenditure is accounted for on the accruals basis and all costs are inclusive of VAT, where applicable.

Costs of generating funds comprise costs incurred in the organisation and running of events.

Awards are recognised at the date of approval by the Awards Committee.

Governance Costs comprise costs relating to compliance with constitutional and statutory requirements.

**(iv) Income and expenditure account**

The Trust has taken advantage of the exemption not to present a separate Income and Expenditure Account as the figures comprising net income/(expenditure) for the year, shown in the Statement of Financial Activities, give the information required under the Companies Act 2006.

**(v) Cash flow statement**

The Trust has taken advantage of the exemption available in FRS 1 and has not presented a cash flow statement as one is prepared by the parent undertaking on behalf of the group.

**BRIAN JOHNSTON MEMORIAL TRUST**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**For the year ended 30 September 2009**

**2 Awards payable in furtherance of the Trust's objectives**

	<b>12 months</b>	<b>9 months</b>
	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Cricket for the Blind	<b>15,000</b>	8,000
Brian Johnston Scholarships	<b>8,500</b>	11,500
ECB Wrist Spin Programme	<b>18,000</b>	-
LCCA	-	5,000
Eastern Vipers Cricket Club	-	500
	<b><u>41,500</u></b>	<b><u>25,000</u></b>

**3 Taxation**

As the Brian Johnston Memorial Trust is a registered charity, it is entitled to the exemptions from tax afforded by sections 505 ICTA 1988 and 256 TCGA 1992 so far as its income and gains are applied for charitable purposes

**4 Net outgoing resources**

Net outgoing resources are stated after charging

	<b>12 months</b>	<b>9 months</b>
	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Auditor's remuneration	-	-

Auditor's remuneration, for audit services, is borne by The Lord's Taverners Limited

**5 Creditors amounts falling due within one year**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
The Lord's Taverners Limited	<b>69,681</b>	33,528
Other accruals	<b>50</b>	15,719
	<b><u>69,731</u></b>	<b><u>49,247</u></b>

# **BRIAN JOHNSTON MEMORIAL TRUST**

## **(A company limited by guarantee)**

### **Notes to the financial statements**

#### **For the year ended 30 September 2009**

6	Funds	Unrestricted funds	
		2009	2008
		£	£
	At 1 October 2008	<b>4,322</b>	5,434
	Net incoming/(outgoing) resources for the year/period	<b>25,483</b>	(1,112)
	At 30 September 2009	<b>29,805</b>	<b>4,322</b>

All assets and liabilities of the Trust are represented by unrestricted funds

#### **7 Ultimate parent undertaking**

The ultimate parent undertaking is The Lord's Taverners Limited, a company limited by guarantee registered in England (number 582579) and a registered charity (number 306054) Group financial statements are available from the parent undertaking's registered office

#### **8 Liability of the members**

In the event of winding up of the Trust, the liability is limited to £10 per member