

**BRIAN JOHNSTON MEMORIAL TRUST**  
**(A Company Limited by Guarantee)**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30 SEPTEMBER 2016**

Registered Charity Number: 1045946  
Registered Company Number: 3004117

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

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 30 SEPTEMBER 2016**

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## **BRIAN JOHNSTON MEMORIAL TRUST**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**YEAR ENDED 30 SEPTEMBER 2016**

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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

**TRUSTEES** The Lord's Taverners Limited  
Charles Barry Johnston  
Jonathan Rice  
Nigel Seale

**COMPANY SECRETARY** Richard White, FCA

**INDEPENDENT EXAMINER** B A Watson, FCA  
haysmacintyre  
26 Red Lion Square  
London  
WC1R 4AG

**BANKERS** National Westminster Bank plc  
7th Floor  
Cavell House  
2a Charing Cross Road  
London  
SC2H 0NN

**REGISTERED OFFICE** 90 Chancery Lane  
London  
WC2A 1EU

**REGISTERED COMPANY NUMBER** 3004117

**REGISTERED CHARITY NUMBER** 1045946

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

**TRUSTEES REPORT**  
(Incorporating Directors Report)

**YEAR ENDED 30 SEPTEMBER 2016**

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The Trustees, who are directors within the meaning of the Companies Act 2006, have pleasure in presenting the report and the financial statements for the year to 30 September 2016.

**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). One of the Trustees, The Lord's Taverners Limited 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 assess 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.

BJMT/ECB Elite Spin Bowling Programme – BJMT continues to provide support to the spin bowling programme (previously the ECB Wrist Spin Programme), supporting young spin bowlers from county academies and emerging cricketer programmes.

**Grants**

Grants are awarded by the Brian Johnston Awards Committee, which meets at least annually to consider applications made to it.

**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 28 grants to individuals (2015: 17) and 4 grants (2015: 3) to institutions.

**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.

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

**TRUSTEES REPORT**  
(Incorporating Directors Report) (continued)

**YEAR ENDED 30 SEPTEMBER 2016**

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**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).

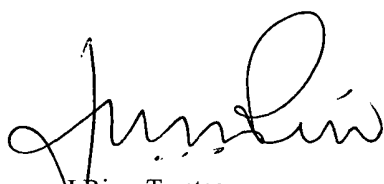
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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.

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



J Rice, Trustee  
Date: 26 April 2017

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRIAN JOHNSTON MEMORIAL TRUST**

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I report on the financial statements of the charitable company for the year ended 30 September 2016 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 ("the 2011 Act"). My work has been undertaken so that I might state to the charitable company's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for my work, for this report, or for the opinions I have formed.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity or company law and is eligible for independent examination, I am responsible for:

- examining the financial statements under section 145 of the 2011 Act;
- following the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- stating whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 financial statements 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



B A Watson FCA

Chartered Accountant  
for and on behalf of haysmacintyre  
Chartered Accountants and Statutory Auditors

26 Red Lion Square  
London  
WC1R 4AG

26 April 2017

**BRIAN JOHNSTON MEMORIAL TRUST****STATEMENT OF FINANCIAL ACTIVITIES****(incorporating the income and expenditure account)****FOR THE YEAR ENDED 30 SEPTEMBER 2016**

		<b>Unrestricted funds</b>	
	<b>Note</b>	<b>2016</b>	<b>2015</b>
		<b>£</b>	<b>£</b>
<b>Income from:</b>			
Donations and gifts		622	1,522
Johnners Club subscriptions		2,450	3,350
Grant from The Lord's Taverners Limited		20,000	20,000
Fundraising activities		48,822	47,577
Investment income		22	15
<b>Total</b>		<b>71,916</b>	<b>72,464</b>
<b>Expenditure on:</b>			
Raising funds		36,169	39,481
Charitable activities:			
Awards payable in furtherance of the Trust's objectives	2	48,990	41,675
Support costs		825	84
<b>Total</b>		<b>85,985</b>	<b>81,240</b>
<b>Net expenditure for the year being net movement in funds</b>	4	<b>(14,068)</b>	<b>(8,776)</b>
Balances brought forward at 1 October		19,472	28,248
<b>Balances carried forward at 30 September</b>	7	<b>5,404</b>	<b>19,472</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 7 and 8 form part of these financial statements.

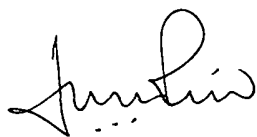
## BALANCE SHEET

AT 30 SEPTEMBER 2016

	Note	2016 £	2015 £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		63,141	44,868
Debtors		2,000	2,750
		<u>65,141</u>	<u>47,618</u>
<b>CREDITORS: amounts falling due within one year</b>	6	<u>(59,737)</u>	<u>(28,146)</u>
<b>NET CURRENT ASSETS</b>		<u>5,404</u>	<u>19,472</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>5,404</u>	<u>19,472</u>
<b>FUNDS</b>			
Unrestricted funds	7	<u>5,404</u>	<u>19,472</u>

For the year ended 30 September 2016 the charitable company was entitled to an exemption under section 477 of the Companies Act 2006. No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The Trustees acknowledge their responsibility for (i) ensuring the Charity keeps accounting records which comply with section 386 of the Companies Act 2006; and (ii) preparing accounts which give a true and fair view of the state of affairs of the charitable company of its surplus or deficit for the financial year in accordance with section 394 of the Companies Act 2006, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as applicable to the charitable company.

The financial statements, which have been prepared in accordance with the provisions of applicable to companies subject to the small companies regime, were approved and authorised for issue on 26 April 2017 and were signed below on its behalf by:



J Rice  
Trustee

The notes on pages 7 and 8 form part of these financial statements.



# BRIAN JOHNSTON MEMORIAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2016

### 1. PRINCIPAL ACCOUNTING POLICIES

#### (i) Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011, and Regulations made thereunder, together SORP Update Bulletin 1.

Further details related to the legal status of the charity are given on page one.

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. I

FRS 102 has been adopted for the first time when preparing these financial statements. The transition date to FRS 102 was 1 October 2014 and the last financial statements prepared under the previous financial reporting framework were prepared for the year ended 30 September 2015. No changes to the previously published figures have been required.

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year

#### (ii) Income

Income from donations and other receipts is credited when probably which in practice is 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 the receipt is considered probable and can be measured. Johnners Club Subscriptions are included as income in the year the subscription agreement is entered into.

#### (iii) Expenditure

Expenditure is accounted for on the accruals basis and all costs are inclusive of VAT, where applicable. Awards are recognised at the date of approval by the Awards Committee.

### 2. AWARDS PAYABLE IN FURTHERANCE OF THE TRUST'S OBJECTIVES

	2016 £	2015 £
Cricket for the Blind	18,640	12,500
Brian Johnston Scholarships	14,000	10,200
BJMT / ECB Elite Spin Bowling Programme	16,350	18,975
	<u>48,990</u>	<u>41,675</u>

Details of the above awards are set out on page 2

### 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.

**BRIAN JOHNSTON MEMORIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

<b>4. NET EXPENDITURE</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Net expenditure stated after charging:		
Independent Examiner's remuneration	-	-
Independent Examiner's remuneration, in respect of his report, is borne by The Lord's Taverners Limited.		
<b>5. DEBTORS</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
The Lord's Taverners Limited	-	-
Other debtors	2,000	2,750
	2,000	2,750
<b>6. CREDITORS: amounts falling due within one year</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
The Lord's Taverners Limited	41,667	9,171
Other accruals	18,070	18,975
	59,737	28,146
<b>7. FUNDS</b>	<b>Unrestricted funds</b>	
	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
At 1 October 2015	19,472	28,248
Net outgoing resources for the year	(14,068)	(8,776)
At 30 September 2016	5,404	19,472

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

**8. 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.

**9. LIABILITY OF THE MEMBERS**

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